REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1893-94,

WITH

APPENDICES AND MAPS.

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1894.

[Price—14 Annas.]

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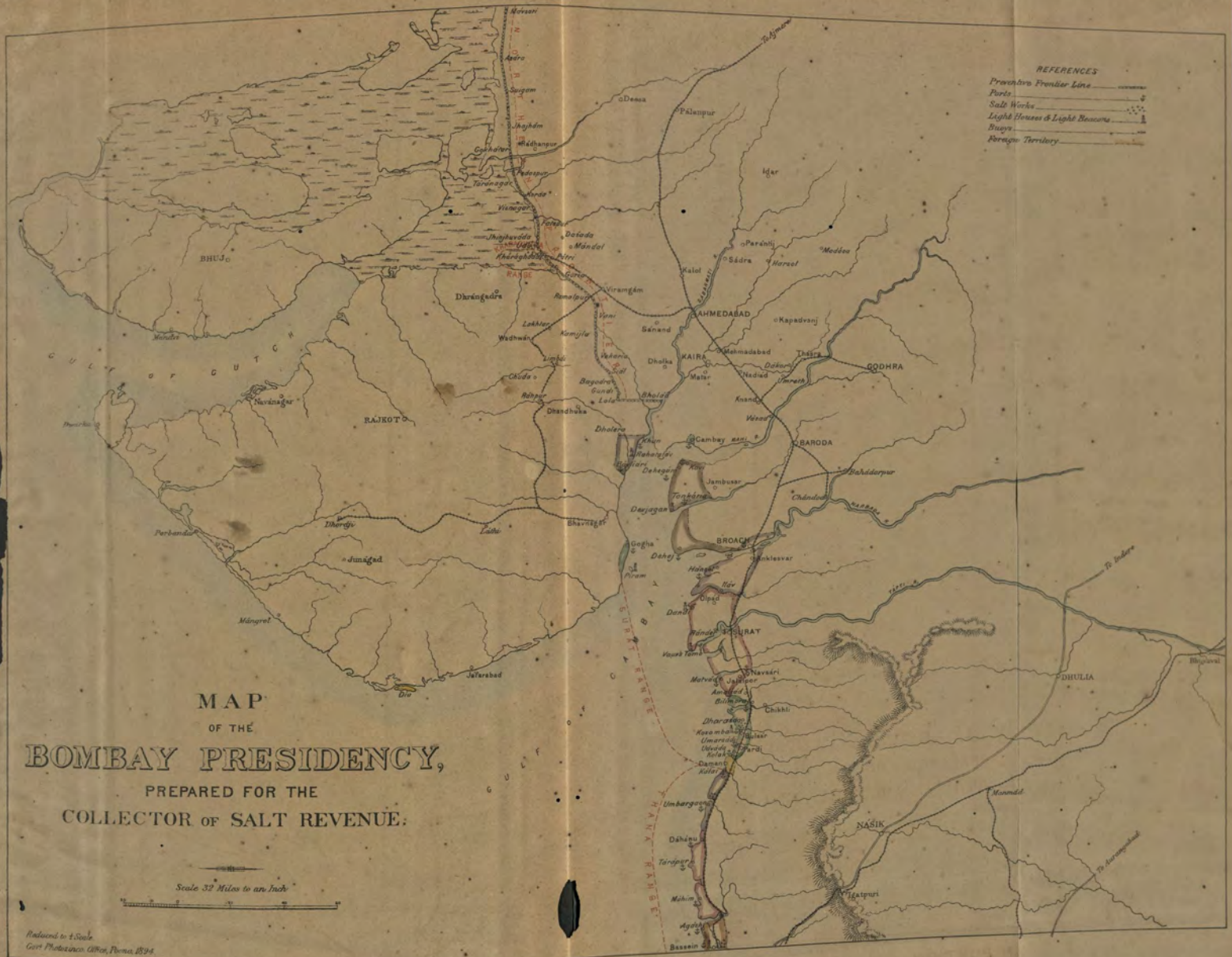


NORTHERN PORTION.

SOUTHERN PORTION.

MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

REFERENCES

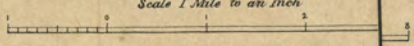
- Preventive Frontier Line
- Ports
- Salt Works
- Lights Houses & Lights Beacons
- Buoys
- Foreign Territory

Reduced to ¼ Scale.
Govt. Photozincc. Office, Poona, 1894

Sawant Wadi
Ratnagiri District
Ramghat Road To Belgaum
BELGAUM
to Poona
Terekhol Creek
Khanapur
Nersee
Gunjee
to Dharwar
Londa Junction
GOA
PANJIM
MORMUGAO
Castle Rock
Supa
KARWAR
Foreign Territory
Wari Prant
Karwar Taluka
Khanapur Taluka
Supa Taluka
Ratnagiri District
Railway Line
MAP
of the
GOA FRONTIER
prepared for the
Collector of Salt Revenue.
Scale 8 Miles to an Inch
0 5 0 10
Drawn & Litho. Govt Photozinco. Office, Poona 1894.

MAP
of the
DAMAN FRONTIER
prepared for the
Collector of Salt Revenue

Scale I Mile to an Inch



Drawn & Lithe. Govt Photozinco Office Poona 1894

No. 4282 OF 1894.

From

J. L. JENKINS, ESQUIRE, I. C. S.,
Acting Collector of Salt Revenue ;

To

W. W. LOCH, ESQUIRE, I. C. S.,
Acting Commissioner of Customs,
Salt, Opium, and A'bkári, Bombay.

Bombay, 1st September 1894.

SIR,

I have the honour to submit the annual report of the Salt and Continental Customs Department for the year 1893-94.

INTRODUCTION. INTRODUCTORY.

Collector's Office.

2. Mr. Vidal, the permanent Collector, continued to act as Chief Secretary to Government, and I was in charge of the Department throughout the year.

Deputy and Assistant Collector's offices.

3. From the beginning of the year the Goa Frontier was formed into a separate Assistant Collector's charge under the immediate control of the Collector. Thus the supervising staff consisted of one Deputy Collector and ten Assistant Collectors whose services were utilised in the manner shown below :

Offices.	Officer in charge.	Period.
Northern Division.		
Northern Frontier...	Mr. J. Boyd ...	1st April to 5th May.
	Mr. E. P. Close ...	5th May to 31st March.
Kharághoda Range .	Mr. H. G. Bulkley...	Throughout the year.
Surat Range ...	Mr. F. W. M. Butler.	1st April to 16th February.
	Mr. P. R. Cadell, I.C.S.	16th February to 31st March.
Southern Division.		
Deputy Collector's Office.	Mr. N. R. Oliver ...	Throughout the year.
Thána Range ...	Mr. C. C. Jamsetji ...	Do.
Uran Range ...	Mr. R. Thom ...	1st April to 22nd August & 22nd September to 30th December.
	Mr. E. J. Harrison...	22nd August to 22nd September & 30th December to 22nd February.
	Mr. F. W. M. Butler.	23rd February to 31st March.
Ratnágiri Range ..	Mr. J. H. Dickinson.	Throughout the year.
Kánara Range ...	Mr. E. H. Aitken ...	Do.
Goa Frontier Range.	Mr. C. A. Pogson ...	1st April to 14th September, & 2nd January to 31st March.
	Mr. C. R. Breudon...	14th Sept. to 2nd Jany.
Coast Guard Service.	Mr. W. H. McCann .	Throughout the year.
Chief Account Office.	Mr. F. J. A. Hill ...	1st April to 9th October.
	Mr. E. J. Harrison...	9th October to 31st March.

Strength of Department.

4. The changes in the subordinate establishment were as follows :

(*a*) In accordance with Government Resolution No. 5330 of the 25th July 1893, Revenue Department, the establishments at the Runn Salt Works and of the Northern Frontier were revised and those sanctioned for the Surat and Broach Depôts were abolished. This resulted in a net addition of fourteen men to the subordinate establishment.

(*b*) New establishments consisting of two kárkuns and seven peons were sanctioned for the new fish-curing yards at Keni, Harwada, and Chendya on the Kánara Coast under Government Resolution No. 7389 of the 10th October 1893, Revenue Department.

(*c*) An additional establishment consisting of eight peons to be maintained by owners of salt works in the Matunga and Uran Tálukas was sanctioned under Government Resolution No. 8293 of the 13th November 1893, Revenue Department.

(*d*) An Assistant Inspector on Rs. 100 and a clerk on Rs. 40 were entertained for the better despatch of business at Castle Rock under sanction conveyed in Government Resolution No. 69 of the 6th January 1894, Revenue Department.

(*e*) Under the orders of the Accountant General the pay of fifteen lascárs in the Surat District was transferred from "Establishment" to "Boat allowance" under "Special Contingencies."

(*f*) Under Government Resolution No. 8293 of the 13th November 1893, four peons paid by the owner of a salt work in the Uran Táluka, who were not required, were struck off the establishment list.

(*g*) One shroff doing duty in the Chief Account Office was permanently transferred to that office on the readjustment of establishments sanctioned by Government Resolution No. 6169 of the 14th December 1893.

The result of these changes is that the sanctioned strength of the whole establishment of the Department, as it stood on the 31st March 1894, was as under :

Collector	1
Deputy Collector	1
Assistant Collectors	10
Native Assistant Collector	1
Supervisor, Uran Distilleries	1
Assistant do. do.	1
Superintendents, Salt Depôts	4
Coast Guard Inspectors	15
Inspectors on the frontiers and other places ...	31
Sar-kárkuns, including Special Officer, Cambay, and Customs Manager, Castle Rock ...	35
Preventive Officers	9
Darogas	8
English Writers including Gaugers	71
Kárkúns including Sázedárs and Bandar Kárkúns .	619
Risáldárs and Resáidárs	3
Savárs	110
Petty officers	444
Sepoys	4,452
Khalásis, watermen, and menials	435
Total ...	6,251

Details of the number of appointments of each description in each grade are given as usual in Appendix I.

5. A summary of the constitution and operations of the Department as a whole (as shown in detail in Appendix No. II.) is subjoined, the corresponding figures for the year 1892-93 being given for the purpose of comparison :

Summary of constitution and operations of the Department.

	1892-93.	1893-94.	Increase.	Decrease.
1. Number of supervising officers... ...	13	13	.....	.....
2. Number of subordinate establishment.	6,220	6,238	18	.....
3. Number of Tálukas	40	40	.....	.....
4. Number of Salt Works	384	438	54	.....
5. Number of maunds of salt dealt with...	89,51,612	91,40,502	1,88,690	.....
6. Number of maunds of salt exciseed and imported by sea and land on payment of duty	84,37,503	84,77,803	40,300	.....
7. Number of maunds of salt delivered free and at nominal rate of duty	5,14,309	6,62,698	1,48,389	.....
8. Number of ports	82	82	.....	.....
9. Number of vessels entered	88,496	88,687	191	.....
10. Do. cleared	86,211	86,177	.....	34
11. Value of goods imported by sea ...	Rs. 2,40,14,346	Rs. 2,63,96,044	Rs. 23,81,698	.....
Do. exported by sea	Rs. 4,53,82,116	Rs. 4,29,26,467	.....	Rs. 24,55,649
12. Number of stills	46	45	.....	1
13. Number of gallons exciseed	13,48,107	13,31,300	.....	16,807
14. Number of offences enquired into ...	1,188	1,197	9	.....

6. The general financial results of the past year's administration, as compared with those of the preceding six years, are exhibited below :

General financial results.

Year.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	Abkári.	Local Funds.	
	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1887-88	1,72,42,741 0 2	15,000 10 8	9,000 0 0	15,48,345 15 2	88,733 1 8	1,89,03,834 11 8
1888-89	1,80,41,554 9 4	12,471 8 9	9,000 0 0	16,53,560 9 5	81,618 3 0	1,97,98,204 14 6
1889-90	2,00,72,252 9 5	13,348 4 5	9,000 0 0	15,65,233 1 9	81,215 10 5	2,17,41,049 10 0
1890-91	2,10,26,192 8 3	13,331 14 7	9,000 0 0	14,68,238 6 2	82,572 8 4	2,25,99,335 5 4
1891-92	2,26,38,846 15 5	17,801 8 5	13,699 7 4	15,75,475 9 0	77,259 10 8	2,43,23,082 13 10
1892-93	2,18,06,319 1 6	26,349 2 7	42,722 11 8	16,22,918 0 3	89,091 11 11	2,35,87,400 11 11
1893-94	2,15,53,349 8 7	28,239 11 7	33,313 2 0	15,65,134 5 11	90,756 4 1	2,32,70,793 0 2

Years.	Charges.			Refunds.	Total Charges *plus* Refunds.	Net Receipts.	Percentage of Charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1887-88 ...	9,24,074 13 5	9,29,758 8 10	18,53,833 6 2	1,01,747 5 9	19,55,580 12 0	1,69,48,253 15 8	10 5 6
1888-89 ...	8,97,427 8 2	7,11,287 8 11	16,08,715 1 1	89,500 6 11	16,98,215 8 0	1,80,99,989 6 6	8 9 2
1889-90 ...	9,19,300 8 6	6,61,653 6 5	15,80,953 14 11	66,122 7 8	16,47,076 6 7	2,00,93,973 11 9	7 9 2
1890-91 ...	9,38,097 8 11	6,69,971 1 8	16,08,068 5 7	1,14,557 5 8	17,22,625 11 3	2,08,76,709 10 1	7 9 11
1891-92 ...	9,35,136 6 7	7,91,421 3 4	17,26,557 11 11	1,19,231 15 9	18,45,789 11 8	2,24,77,293 2 2	7 9 5
1892-93 ...	9,77,735 7 9	7,29,703 12 3	17,07,439 4 0	1,21,716 10 10	18,29,155 14 10	2,17,58,244 13 1	7 12 1
1893-94 ...	9,85,301 11 1	7,16,890 6 3	17,02,192 1 4	1,06,366 10 7	18,08,558 11 11	2,14,62,234 4 3	7 12 4

7. The subjoined table gives, as in the previous year's report, the items of receipts and expenditure distributed under the heads of Account, Salt, Customs, Abkári, Imperial and Provincial, as the case may be, and Local Funds, to which they have been credited and debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate :

General financial results.

		1892-93.	1893-94.	Increase.	Decrease.
	Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	Imperial	2,17,41,192 6 5	2,14,78,324 9 9	.....	2,62,867 12 8
	Provincial	65,126 11 1	75,024 14 10	9,898 3 9	.....
	Total ..	2,18,06,319 1 6	2,15,53,349 8 7	9,898 3 9	2,62,867 12 8
Sea Customs ..	Imperial	17,895 4 7	20,024 0 5	2,128 11 10	.....
	Provincial	8,453 14 0	8,215 11 2	.....	238 2 10
	Total ..	26,349 2 7	28,239 11 7	2,128 11 10	238 2 10
Land Customs ..	Imperial	42,722 11 8	33,313 2 0	.....	9,409 9 8
Abkári	Provincial	16,22,918 0 3	15,65,134 5 11	.....	57,783 10 4
Port-Dues, &c. ..	Local	89,091 11 11	90,756 4 1	1,664 8 2	.....
Total	Imperial	2,18,01,810 6 8	2,15,31,661 12 2	.....	2,70,148 10 6
	Provincial	16,96,498 9 4	16,48,374 15 11	.....	48,123 9 5
	Local	89,091 11 11	90,756 4 1	1,664 8 2	.....
	Total ...	2,35,87,400 11 11	2,32,70,793 0 2	1,664 8 2	3,18,272 3 11
	Expenditure.				
Salt	Imperial	15,83,147 7 4	15,26,707 9 6	.....	56,439 13 10
Sea Customs ...	Imperial	1,31,341 7 7	1,33,418 12 5	2,077 4 10	.....
Service Haks ...	Imperial	.....	25,789 11 2	25,789 11 2	.....
	Provincial	15,267 9 10	13,117 13 0	.....	2,149 12 10
	Total ...	15,267 9 10	38,907 8 2	25,789 11 2	2,149 12 10
Abkári	Provincial	38,551 2 1	43,356 11 2	4,805 9 1	.....
Ports Dues, &c. ...	Local Funds	60,848 4 0	(a) 66,168 2 8	5,319 14 8	.....
Total	Imperial	17,14,488 14 11	16,85,916 1 1	.....	28,572 13 10
	Provincial	53,818 11 11	56,474 8 2	2,655 12 3	.....
	Local Funds	60,848 4 0	(a) 66,168 2 8	5,319 14 8	.....
	Total ...	18,29,155 14 10	18,08,558 11 11	7,975 10 11	28,572 13 10

(a) Excluding amount invested in Government securities on account of Ports Funds.

The general results shewn above will be considered and explained in detail further on in this report. The principal points to be noticed, on a broad view of the figures, are, that while the quantity of salt dealt with shows a considerable increase, the revenue realized is between two and three lákhs less than in the previous year. This, which at first sight appears inconsistent, is due to larger removals of nominal duty salt, and to an unusually large proportion of the duty on salt removed during the year having been recovered in the preceding and the following years. Next, the receipts on account of "Sea Customs" show a small increase due to the introduction of the new Tariff Act shortly before the close of the year, while those under Land Customs have declined by nearly Rs. 10,000, owing to the continuance of the concession under which rice is allowed to be exported free of duty by land into Portuguese territory. The receipts under Abkári are worse than in the previous year by upwards of half a lákh owing to different causes, which will be explained further on. On the expenditure side the only noticeable point is that there has been a decrease of Rs. 56,000 under "Salt." Finally, taking the whole of the receipts and the expenditure of the Department together, the percentage of charges on gross receipts was Rs. 7-12-4 as compared with Rs. 7-12-1 in the previous year.

SALT.

General sources of supply.

8. The salt with which the Bombay Presidency Salt Department has to deal may most conveniently be classified under three heads :

(1) Barágra salt, manufactured from salt brine at the Government Salt Works on the Runn (Khárághoda and Udu).

(2) Sea salt, produced at works on the coast, of which one at Dharasna near Bulsar is a Government work. A few works, the property of Government, in the tálukas are leased to private individuals. All the rest of the sea salt-works are private.

(3) Imported salt, derived mainly from salt-works in Portuguese India.

The following figures will give some idea of the relative importance of these sources of supply:

	Full Duty.		Nominal Duty.		Free.		Total.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Barágara Salt ..	16,85,657	20,72,155	...	...	1,031½	1,031½	16,86,688½	20,73,186½
Sea Salt	65,15,915	61,51,468½	4,96,590	6,32,112	16,688	29,555	70,29,183	68,13,135½
Imported salt ...	2,35,931	2,54,180	...	...	...	...	2,35,931	2,54,180
Total ...	84,37,503	84,77,803½	4,96,590	6,32,112	17,719½	30,586½	89,51,812½	91,40,501½

9. From the subjoined table it will be seen that the number of salt-works open and in operation during the year under report is more by 54 than in the previous year: Number of works open and in operation.

		Salt-works open.		Increase.	Decrease.
		1892-93.	1893-94.		
	Barágra Salt.				
Government ..	Runn Works ...	2	2	...	...
	Sea Salt.				
	Bulsár Works ...	1	1	...	...
Private or leased...	Umbargaon ...	1	1	...	...
	Bassein	28	28	...	...
	Ghodbandar ...	45	46	1	...
	Trombay	23	23	...	...
	Mátunga	26	26	...	...
	Uran	88	89	1	...
	Karanja	26	26	...	...
	Panvel	19	19	...	...
	Pen	32	32	...	...
	Shiroda	27	27	...	...
	Sánikatta	66	118	52	...
	Total ...	384	438	54	...

The increase in the number of works is almost entirely due to the re-opening of works at Sánikatta, which, as explained last year, had been closed owing to difficulties regarding storage. These difficulties have to a certain extent been overcome by a careful distribution of sites on the storage platform. All the works at Sánikatta are, however, insignificant in size, rather portions of one salt-work than separate works, and the opening or closing of a number of them does not materially affect the outturn of salt for the whole Presidency.

10. The table given below shows (*a*) the total production, (*b*) loss and wastage, (*c*) removals, and (*d*) balance of salt in stock at the end of the year for each of the last five years. Details for each táluka will be found in Appendix V. Production.

Years.	Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removal during the year.			Balance on 31st March.
						Full Duty.	Duty-free or nominal duty.	Total.	
	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1893-94. a.—Barágra	22,86,733 2 0	18,96,862 5 0	41,83,595 7 0	2,12,437 10 0	5·05	20,72,155 0 0	1,031 20 0	20,73,186 20 0	18,97,971 17
b.—Bulsár	12,758 0 0	3,97,578 20 0	4,10,336 20 0	29,867 20 0	7·27	3,18,621 0 0	.....	3,18,621 0 0	61,848 0
c.—Rest of Presidency.	9,30,178 21 43	65,37,465 34 17	74,67,644 15 60	5,67,559 21 24	7·59	58,32,847 9 0	6,61,667 6 36	64,94,514 15 36	4,05,770 19
Total ..	32,29,669 23 43	88,31,906 19 17	1,20,61,576 2 60	8,09,864 11 24	6·71	82,23,623 9 0	6,62,698 26 36	88,86,321 35 36	23,65,589 36
1892-93. a.—Barágra	17,19,865 39 0	23,41,329 8 0	40,61,195 7 0	87,773 25 0	2·01	16,85,657 0 0	1,031 20 0	16,86,688 20 0	22,86,733 2
b.—Bulsár	1,65,036 0 0	3,18,097 0 0	4,83,133 0 0	1,48,615 0 0	37·6	3,21,760 0 0	.....	3,21,760 0 0	12,758 0
c.—Rest of Presidency.	20,23,929 10 40	64,96,856 33 3	85,20,786 3 43	8,83,174 4 0	10·36	61,94,155 19 20	5,13,277 38 60	67,07,433 18 0	9,30,178 21 43
Total ...	39,08,831 9 40	91,56,283 1 3	1,30,65,114 10 43	11,19,562 29 0	8·56	82,01,572 19 20	5,14,309 18 60	87,15,881 38 0	32,29,669 23 43
1891-92. a.—Barágra	14,85,204 9 0	19,77,132 0 0	34,62,336 9 0	71,294 30 0	2·05	16,69,644 0 0	1,531 20 0	16,71,175 20 0	17,19,865 39 0
b.—Bulsar	1,09,014 0 0	4,03,105 0 0	5,12,119 0 0	11,869 0 0	2·31	3,35,214 0 0	.....	3,35,214 0 0	1,65,036 0 0
c.—Rest of Presidency.	23,15,912 25 56	78,92,324 19 22	1,02,08,237 4 78	11,57,780 11 16	11·34	64,07,604 7 40	6,18,923 15 62	70,26,527 23 22	20,23,929 10 40
Total ...	39,10,130 34 56	1,02,72,561 19 22	1,41,82,692 13 78	12,40,944 1 16	8·74	84,12,462 7 40	6,20,454 35 62	90,32,917 3 22	39,08,831 9 40
d.—Portuguese Territory	2,75,784 2 0	4,88,272 35 40	7,64,056 37 40	3,75,791 19 40	3·77	2,43,913 3 0	1,44,352 15 0	3,88,265 18 0	.....
Grand Total ...	41,85,914 36 56	1,07,60,834 14 62	1,49,46,749 11 38	16,16,735 20 56	8·49	86,56,375 10 40	7,64,807 10 62	94,21,182 21 22	39,08,831 9 40
1890-91. a.—Barágra	16,21,324 9 0	15,53,93 38 0	31,75,360 7 0	83,894 18 0	2·63	16,05,130 0 0	1,031 20 0	16,06,161 20 0	14,85,204 9
b.—Bulsár	2,29,517 0 0	2,97,835 0 0	5,27,349 0 0	1,01,714 0 0	19·28	3,16,621 0 0	.....	3,16,621 0 0	1,09,014 0
c.—Rest of Presidency.	30,00,453 31 70	65,28,693 26 70	95,99,147 18 60	10,02,417 27 70	10·44	56,80,781 15 40	6,00,035 29 54	62,80,817 5 14	23,15,912 25
Total ...	48,51,295 0 70	84,50,461 24 70	1,33,01,756 25 60	11,88,026 5 70	8·93	76,02,532 15 40	6,01,067 9 54	82,03,599 25 14	39,10,130 34
d.—Portuguese Territory	2,24,927 0 31	4,94,374 7 0	7,19,201 7 31	28,618 26 31	3·98	2,76,463 35 0	1,44,334 24 0	4,14,798 19 0	2,75,784 2
Grand Total ...	50,76,222 1 21	89,44,735 31 70	1,40,20,957 33 11	12,16,644 32 21	8·67	78,72,996 10 40	7,45,401 33 54	86,18,398 4 14	41,85,914 36
1889-90. a.—Barágra	18,54,342 19 0	14,12,816 2 0	32,67,158 21 0	24,401 32 0	·07	16,20,401 0 0	1,031 20 0	16,21,432 20 0	16,21,324 9
b.—Bulsár	1,91,380 0 0	3,61,801 0 0	5,53,191 0 0	20,829 0 0	3·76	3,02,845 0 0	.....	3,02,845 0 0	2,29,517 0 0
c.—Rest of Presidency.	13,59,138 3 0	81,93,175 36 70	95,52,313 39 70	6,19,650 17 40	6·48	53,79,859 5 40	5,52,350 25 0	59,32,209 30 40	30,00,453 31 70
Total ...	34,04,870 22 0	99,67,792 38 70	1,33,72,663 20 70	6,64,881 9 40	4·97	73,03,105 5 40	5,53,382 5 0	78,56,487 10 40	48,51,295 0 70
d.—Portuguese Territory	1,06,422 27 40	5,58,575 4 40	6,64,997 32 0	21,372 6 49	3·21	2,49,863 19 0	1,69,135 6 0	4,18,698 25 0	2,24,927 0 31
Grand Total ...	35,11,293 9 40	1,05,26,368 3 30	1,40,37,661 12 70	6,86,253 16 9	4·88	75,52,668 24 40	7,22,517 11 0	82,75,185 35 40	50,76,222 1 21

Baragra Salt.

Barágara Salt. Opening balance and season's produce.

11. The accounts of Barágara salt opened with a balance of 22,86,733 maunds. The season of 1892-93 was by no means favourable for the manufacture of salt, and the crop which should in ordinary circumstances have amounted to 21 lákhs of maunds, fell a little short of 19 lákhs. Thus the total stock to be accounted for was 41,83,595 maunds.

Removals.

12. Early in the year it became evident that owing to the failure of the Sambhar Lake in 1892-93 the Runn Works would be required to meet at least a part of the demand which usually falls upon Sambhar. On the 6th July the price at Sambhar was raised from two annas nine pies to five annas nine pies per maund. This did not sufficiently check the demand. The price was again raised on the 5th September to eight annas three pies per maund, and the Commissioner, Northern India Salt Revenue, informed me that the increased demand on the Runn Works might be expected to amount to fifteen lákhs of maunds. All preparations were made to meet this anticipated demand, but the deficiency at Sambhar was met to a greater extent than was expected from Pachbhadra and from stocks in the hands of the traders. Nevertheless there was an increase of 3,86,498 maunds in the issues of Barágara salt, which amounted to 20,73,186 maunds against 16,86,688 maunds in the previous year. The greater part of the increase went to the North-West Provinces as will appear from the details given below.

13. The manner in which the issues of Barágara salt were distributed is shown below : Distribution of Bara'gara Salt.

	1892-93.					1893-94.					
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For Consignment by Rail way to Central Provinces	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	For Export to Punjáb.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds.
Khárághoda	55,676 20	4,54,167	3,41,226	2,91,403	11,42,473 20	59,876 20	4,69,860	6,68,814	3,19,529	16,014	15,34,093 20
Ahmedabad Depôt ..	1,08,679 0	..	..	16,637	1,25,316 0	1,11,349 0	..	..	23,904	..	1,35,253 0
Agencies	3,62,593 0	3,081	..	53,226	4,18,900 0	3,51,721 0	1,386	..	50,733	..	4,03,840 0
Total ..	5,26,948 20	4,57,248	3,41,226	3,61,266	16,86,688 20	5,22,946 20	4,71,246	6,68,814	3,94,166	16,014	20,73,186 20

14. The removals from the Main Stores, Khárághoda, to the Central Provinces, North-West Provinces, Central India, and for local consumption show an increase of maunds 15,693, 3,27,588, 28,126, and 4,200 respectively. A quantity of 16,014 maunds was also removed to the Punjab. The net increase in issues from the Main Stores as compared with the previous year is maunds 3,91,621. From Khárágoda.

15. The issues at the Ahmedabad Depôt show an improvement of 9,937 maunds over those of last year. The increase is perceptible in removals both for local consumption and in exports to Central India, *i. e.* Málwa and Rájputána. From the Ahmedabad Depôt.

16. The issues from the agencies show a decrease of maunds 15,060, which was counterbalanced by a corresponding increase in removals for local consumption from the Ahmedabad Depôt and the Main Stores. From the Agencies.

17. On the opening of the Godhra-Rutlam Railway as far as Dohad the necessity for the agency at Limkheda, the former terminus of the line, disappeared. The Limkheda agency was accordingly closed and transferred to Dohad under sanction conveyed in your No. 5906 of the 13th November 1893. The selling price fixed for this agency is the same as that for other agencies east of the Máhi, viz. Rs. 2-15 per maund. The sales at this agency are likely to be large until the Railway is open through to Rutlam, but when that takes place they will be limited to local consumption. Opening of an Agency at Dohad and closing of that at Limkheda.

18. The following table shows in detail the issues for local consumption. The steadiness of the demand is remarkable, and the slight variations which are observable are due to trade fluctuations and require no comment: Distribution considered according to destination.

District.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	9,847 20	9,944 20	79,657 0	80,830 0	32,475 0	30,864 0	1,21,979 20	1,21,638 20
Kaira	..	..	531 0	455 0	96,133 0	96,059 0	96,664 0	96,514 0
Broach	534 0	534 0	..	..	..	..	534 0	534 0
Panch Mahâls ..	..	..	..	..	74,949 0	67,878 0	74,949 0	67,878 0
Gáikwár's Territory ..	30,039 0	33,115 0	3,120 0	3,018 0	93,162 0	90,282 0	1,26,321 0	1,26,415 0
Mahi Kántha Agency ..	1,834 0	2,570 0	24,798 0	26,385 0	17,286 0	17,373 0	43,918 0	46,328 0
Rewa Kántha Agency ..	3 0	..	565 0	661 0	20,892 0	22,826 0	21,460 0	23,487 0
Pálanpur Agency	7,095 20	8,389 20	..	..	27,264 0	26,244 0	34,359 20	34,633 20
Káthiáwár Agency	1,994 20	1,629 20	8 0	..	..	..	2,002 20	1,629 20
Cambay	4,005 0	3,279 0	..	..	432 0	195 0	4,437 0	3,474 0
Surat	..	13 0	..	..	..	..	..	13 0
Bombay	312 0	393 0	..	..	..	..	312 0	393 0
Poona	12 0	9 0	..	..	..	..	12 0	9 0
Total ..	55,676 20	59,876 20	1,08,679 0	1,11,349 0	3,62,593 0	3,51,721 0	5,26,948 20	5,22,946 20

Distribution.
Bara'gara Salt.
Central Provinces.

19. The exports to the Central Provinces from the Main Stores show an increase of 15,693 maunds, which corresponds very closely with a corresponding decrease in the previous year and is attributable to the ordinary fluctuations of trade.

The following table exhibits the quantities consigned to each station in the Central Provinces :

Names of Stations.	1892-93.	1893-94.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Badnera	45,123	35,775	...	9,348
Harda	24,030	17,745	...	6,285
Timarni	5,073	6,246	1,173	...
Sioni	15,753	17,730	1,977	...
Itársi	14,952	18,459	3,507	...
Bágra	5,607	4,377	...	1,230
Semri	1,602	2,241	639	...
Sohágpur	4,272	4,644	372	...
Piparia	11,214	11,604	390	...
Bankheri	9,078	7,953	...	1,125
Gadarwara	34,710	31,710	...	3,000
Sehora	267	267	...	...
Kareli	21,894	22,509	615	...
Narsingpur...	10,947	13,398	2,451	...
Chindwára	16,020	12,939	...	3,081
Saipura	3,738	3,279	...	459
Sehora Road	16,020	15,906	...	114
Salimnabad...	4,539	3,561	...	978
Katni	37,647	48,405	10,758	...
Myhero	6,675	11,367	4,692	...
Hoshangabad	3,738	3,606	...	132
Khirkian	4,539	4,332	...	207
Saugor	36,846	36,786	...	60
Jabalpur	104,931	92,607	...	12,324
Umaria	267	1,380	1,113	...
Do. Colliery	...	846	846	...
Deori	8,811	7,419	...	1,392
Sátna	...	18,894	18,894	...
Karakbel	801	...	...	801
Khandwa	1,602	9,231	7,629	...
Behar	...	282	282	...
Garakata	1,068	267	...	801
Tumsar Road	...	267	267	...
Pendra Road	267	1,113	846	...
Murtizápur	267	...	...	267
Damoli	1,335	2,715	1,380	...
Chundia	267	...	...	267
Bhowanpur	267	...	...	267
Total ...	454,167	469,860	57,831	42,138

North-West Provinces.

20. As noticed in paragraph 12, the North-West Provinces took most of the salt issued to meet the deficiency at Sambhar, and the exports show an increase of 3,27,588 maunds as compared with those of the preceding year. The consignments to stations in the North-West Provinces for the last two years are shown below :

Names of Stations.	1892-93.	1893-94.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Cawnpore	267	51,615	51,348	...
Allahabad	...	2,216	2,226	...
Chunur	...	1,128	1,128	...
Benares	17,889	42,486	24,597	...

Names of Stations.	1892-93.	1893-94.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Jumaneah	13,884	15,744	1,860	...
Jaunpur	40,851	38,772	...	2,079
Tarighat	23,229	25,521	2,292	...
Sháhgunj	34,710	44,307	9,597	...
Fyzabad	17,355	50,136	32,781	...
Malipur	6,408	9,081	2,673	...
Akberpur	25,899	29,706	3,807	...
Gosaigunj	6,408	10,209	3,801	...
Ajodhyaghát	36,312	61,383	25,071	...
Sháhjanwa	8,277	7,404	...	873
Nawábjang	534	816	282	...
Dildarnagar	7,209	9,096	1,887	...
Kálilabad	7,743	9,408	1,665	...
Sivpur	801	3,636	2,835	...
Gonda	4,806	6,099	1,293	...
Basti	4,005	6,915	2,910	...
Kauria	1,335	1,602	267	...
Mankápur	2,670	1,944	...	726
Manderwa	5,340	4,689	...	651
Ajodhya	53,400	64,176	10,776	...
Behrámghát	267	282	15	...
Chandansi	...	1,098	1,098	...
Dheena	267	...	...	267
Azimgarh	13,083	24,141	11,058	...
Farukabad	534	3,384	2,850	...
Manikpur	2,403	...	...	2,403
Másanwa	801	267	...	534
Campurganj	534	...	...	534
Gondia	801	816	15	...
Belharghát	267	282	15	...
Agra	2,937	19,590	16,653	...
Etawah	...	4,497	4,497	...
Mirzapur	...	3,087	3,087	...
Mogalserai	...	1,410	1,410	...
Jasra	...	1,128	1,128	...
Lalitpur	...	4,230	4,230	...
Jhansi	...	11,265	11,265	...
Kasgunj	...	7,881	7,881	...
Pilibheet	...	11,562	11,562	...
Kamalgunj	...	1,395	1,395	...
Bareilly	...	6,456	6,456	...
Ahrawra Road	...	14,352	14,352	...
Shahjanpur	...	831	831	...
Khurja	...	2,241	2,241	...
Aligarh	...	5,343	5,343	...
Lakmipur	...	564	564	...
Hathras City	...	5,076	5,076	...
Oudh	...	27,828	27,828	...
Meerut	...	846	846	...
Mohoba	...	3,087	3,087	...
Manhar	...	1,914	1,914	...
Sitapur	...	549	549	...
Pakhrayan	...	549	549	...
Paphund	...	1,395	1,395	...
Sakaldeo	...	267	267	...
Firozabad	...	1,692	1,692	...
Sandila	...	282	282	...
Ghaziabad	...	282	282	...
Aonla	...	282	282	...
Bhurtpur	...	282	282	...
Man Ranipur	...	282	282	...
Total ...	3,41,226	6,68,814	3,35,655	8,067

Distribution.

Bara'gra Salt.

Rájputána, Central India, and Bengal.

21. The total issues for Rájputána (including Málwa), Central India, and Bengal, show a further improvement over last year by maunds 28,126.

Málwa.

22. The consignments to stations in Málwa for the last two years are shown below:

Stations.	1892-93.	1893-94.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	26,967	26,589	...	378
Indore	1,05,732	1,10,040	4,308	...
Fatehabad	4,005	3,546	...	459
Ujjain	49,662	40,953	...	8,709
Chambal	1,869	2,196	327	...
Bárnagar	22,962	21,291	...	1,671
Ránija	267	1,098	831	...
Pahlia	267	282	15	...
Barwáha	2,136	3,012	876	...
Jáora	23,496	24,423	927	...
Dhodhar	2,403	2,151	...	252
Mandesur	26,700	30,447	3,747	...
Ratlám	18,156	16,128	...	2,028
Nawli	4,539	3,768	...	771
Ajnod	1,335	831	...	504
Kesarpura	...	1,128	1,128	...
Neemuch	...	9,024	9,024	...
Mukhtiara	267	...	...	267
Total ...	2,90,763	2,96,907	21,183	15,039

The variations are trifling and do not call for remark.

Punjáb.

23. The Punjáb, which now appears in the accounts for the first time since 1887-88, took 16,014 maunds of Barágra salt during the year under report.

Barágra Salt: Loss and Wastage.

24. The loss and wastage written off in the accounts of Barágra salt amounted to 2,12,437 maunds, which give the unusually high percentage of 5·05. This is accounted for by the circumstance that old heaps of salt stored in 1887 and 1888, which had been exposed to the atmosphere for many years, and during two unusually wet seasons, were opened and cleared during the year. The salt in these heaps had formed into a hard solid mass which could only be disintegrated by pickaxes at the cost of much labour; and the marks left on the ground by the original edges of the heaps showed that salt to the depth of more than a foot over the whole surface of the heaps had disappeared or sunk into the mass. It was not surprising therefore to find that the wastage in one case amounted to 19·8 and in the other to 17·19 per cent. As this was the first time that salt stored in the open for so long a time was issued, the results are of some interest. The salt was of excellent quality, being dry and hard and was much sought after by purchasers.

Barágra Salt: Cost Price.

25. The price of Barágra salt at the stores, the Ahmedabad Depôt, and the Agencies remained unaltered during the year.

Sales of Barágra Salt since 1873-74.

26. The following table shows the sales of Barágra salt since 1873-74:

Distribution.
Baragra Salt

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces and Punjáb.	For Export to Central India and Rájputána and Málwa.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,364	6,10,092
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,890	...	49,172	8,05,199
1876-77 ...	4,61,520	3,17,475	...	51,798	9,30,793
1877-78 ...	4,67,992	4,19,127	...	80,237	9,76,356
1878-79 ...	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80 ...	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82 ...	4,77,934	34,232	...	3,09,911	8,22,077
1882-83 ...	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84 ...	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85 ...	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88 ...	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157
1888-89 ...	4,80,519	4,19,190	2,70,204	3,41,219	15,11,132
1889-90 ...	4,95,524	4,38,414	3,47,901	3,39,593	16,21,432
1890-91 ...	4,92,406	4,26,666	3,37,488	3,49,601	16,06,161
1891-92 ...	5,28,626½	4,65,381	3,20,934	3,56,234	16,71,175½
1892-93 ...	5,26,948½	4,57,248	3,41,226	3,61,266	16,86,688½
1893-94 ...	5,22,946½	4,71,246	6,84,828	3,94,166	20,73,186½

The sales in the year 1893-94 were the largest on record, with the exception of those for 1885-86 and 1886-87, when, as in the year under report, there was a failure of the Sambhar Lake supply.

Barágra salt. Extension of the Khárághoda salt works.

27. The brine near Sidings 3 and 4 in the Khárághoda Agar had been failing for some time past, and it was proposed to close these sidings, to extend Siding No. 5 towards the north, and to open a sufficient number of pans on this extension to compensate for those abandoned on the closed sidings. But when it was found that the Runn salt works would be required to meet an extraordinary demand, it became necessary to make arrangements to increase the current season's crop of salt so as to replenish the reserve stock. Previous experiments had shown that the ground immediately to the north of the Khárághoda main line held good brine, and it was determined to open 100 new pans on this ground, of which 60 would be served by a new siding, while 40 would be alongside the Udu Main Line. This scheme was carried out with great promptitude. My proposals, which were submitted on the 23rd October, were sanctioned by Government Resolution No. 485A—1914 of the 4th December 1893 in the Public Works Department, and the work of taking up the old sidings and laying down the new siding on the north of the Main Line was carried out immediately by the B. B. & C. I. Railway Company. The cost of the new siding was Rs. 5,043, and later on a line of iron piping was laid down along the siding at a cost of Rs. 3,030 to supply water to the Agrias at work in the pans and the labourers engaged in the storage of the salt.

28. I am glad to be able to report that the extension has proved a complete success. The salt produced in the new pans was of good quality, and the outturn for a first season was remarkably good. This result has a most important bearing on the future of Khárághoda, for it has been proved that there is a considerable area of brine-yielding ground close to Khárághoda itself, and it will not be necessary to go further a-field for some years to come.

Distribution.
Barágra Salt.
Manufacturing Season.

29. Every effort was made to begin manufacture as early as possible, with a view to securing a crop of at least 25 lákhs of maunds. By the middle of November almost all the páns were ready to receive brine, and into some brine had actually been admitted. But between the 16th and the 21st November heavy rain fell, the Runn was flooded, the prepared pans injured or destroyed, and the Agrias, who were living on the open with little or no protection, lost their stores of grain and were reduced to great distress. Some of them left the works, and there was much reason to fear that the others would follow their example. At this juncture Government sanctioned the grant of relief in the shape of a bounty not exceeding Rs. 5 on every pan re-opened. This well-timed liberality produced an excellent effect. The Agrias cheerfully resumed work, and in the result the year's crop, though it fell short of our original expectations, was sufficient to meet all requirements, and was only a few hundred maunds short of the largest yet recorded. But, owing to the curtailment of the manufacturing season, the quality of the salt was below the average.

30. The following table contains some details regarding the manufacture of salt at the two Runn Works :

Salt Works.	Year.	Number of Pans.	Total Crop.	Average yield per Pan.	Maximum yield per Pan.
			Mds.	Mds.	Mds.
Khárághoda	1892-93 ...	205	7,73,874	3,775	7,290
	1893-94 ...	300	10,83,840	3,612	7,680
Udu	1892-93 ...	295	11,22,975	8,837	6,956
	1893-94 ...	320	12,37,014	3,865	7,395

Thus the combined yield of both works was 23,20,854 maunds. Brine was let into the first pan at Khárághoda, after the resumption of work, on the 1st December and into the last on the 21st January. The first pan was cleared on the 2nd April and the last on the 28th May 1894. At Udu the dates were almost the same.

Storage.

31. Storage, which was for the second time done departmentally, was commenced on the 19th April and brought to a close on the 9th June. No difficulty of any kind was experienced, and the arrangements made were most creditable to the Assistant Collector, Mr. Bulkley, who was ably assisted by Mr. Hutchinson, the Superintendent of the Main Stores, and Khán Sáheb Gulam Mustafa, Inspector of the Agars.

Water-supply.

32. The water supply at Khárághoda continued to be most satisfactory throughout the year. The big tank filled well, and contained a good supply of water at the very end of the hot weather.

Sanitation.

33. The most careful attention was, as usual, paid to the sanitation of the new village at Khárághoda. The Dispensary, to which a room was added during the year, is attended not only by residents of the village, but by patients from all the country round, many of whom were attracted by the high reputation which the Assistant Surgeon, Mr. Rustomji J. Kapadia, deservedly enjoys for skill and sympathetic treatment. The number of patients treated was 4,608 against 3,910 in the previous year. The most prevalent diseases were malarious fever, diarrhœa, dysentery, and diseases of the respiratory organs.

Distribution.
Bara'gra Salt.

34. The population of the village was 1,854 as compared with 1,975 in the previous year. The number of deaths and births was 72 and 99 as against 71 and 56 in 1892-93. Population.

35. The total amount advanced as takavi to Agrias was Rs. 20,440 as compared with Rs. 8,596 in the preceding year. The increase is due to a large number of new hands having been employed to work the hundred new pans opened during the year. Advances to Agrias.

SEA SALT.

SEA SALT.

36. The season of 1893-94, like that of 1892-93, was not favourable to the manufacture of Sea Salt. During the hot weather the temperature was below the normal, the sky was frequently overcast, and the best fortnight of the manufacturing season was lost owing to the early burst of the monsoon. The lowness of stocks resulting from two consecutive bad seasons has naturally produced a very great effect upon the course of the salt trade, and this is the principal fact which has to be borne in mind when reviewing the results of the year. Production and Removals.

37. At the Government works at Dharasna special efforts were made to obtain a large crop, since the stock had been almost entirely exhausted at the end of the previous year, owing to a large quantity having been destroyed by floods. The quantity manufactured and brought to account was 3,97,578 maunds or 79,481 maunds more than in the previous year. The issues during the year amounted to 3,18,621 or 3,139 maunds less than in the previous year, and after deduction of loss and wastage there were 61,848 maunds in stock at the end of the year. Dharasna.

38. In the other sea salt works, private and leased, the produce was 65,37,465 maunds, only 40,611 maunds greater than in the previous year. The balance at the beginning of the year was 9,30,178 maunds and the issues amounted to 64,94,515 maunds. After deduction of loss and wastage the balance at the close of the year amounted to no more than 4,05,770 maunds, less than one-twelfth of a year's demand. Rest of the Presidency.

39. The smallness of the balance need not, fortunately, give cause for any present anxiety, as the season of 1894-95 has been a good one. But much of the nominal balance consisted of salt which would in ordinary circumstances be unsaleable, and during the latter part of the year, before the new crop came into the market, salt was almost unobtainable at the Bombay Sea Salt works. Prices rose considerably, and there can be no doubt that if there had been a third bad season, the supply of salt would this year have fallen short of the demand. It has now become a question for serious consideration whether steps should not be taken to increase production by inviting applications for opening new salt works.

40. The following comparative statement shows the quantities of salt which were removed for consumption within and without the Presidency from the Sea Salt works in British territory together with the distribution of the issues : Distribution of the Sea Salt.

From	For Export to									
	North-West Provinces.		Central Provinces.		Central India.		Nizám's Territory.		Calcutta.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár (Dharasna)	...	...	960	912	...	...	..	...	...	...
Umbargaon	...	...	...	...	...	...	...	...	...	...
Basscin, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel, and Pen...	...	63	11,50,507	10,99,752	11,396	5,010	7,56,384	8,73,739	5,50,332	5,15,903
Shiroda	...	...	...	...	...	...	...	...	...	...
Sánikatta	...	...	...	...	...	...	...	...	...	...
Total ...	...	63	11,51,467	11,00,664	11,396	5,010	7,56,384	8,73,739	5,50,332	5,15,903

Distribution.

Sea Salt.

From	For Export to—*continued.*						For Local Consumption.			
	British Malabár.		Foreign Malabár (Cochin and Travancore).		Mysore.		Within the Presidency.		Total.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár (Dharasna)	...	...	...	...	...	...	3,20,800	3,17,709	3,21,760	3,18,621
Umbargaon	...	...	...	...	...	...	9,550	8,013	9,550	8,013
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel, and Pen...	14,29,719	11,01,924	4,96,590	6,33,768	1,11,605	1,14,416	19,90,405	19,44,240	64,96,938	62,88,320
Shiroda	9,359	11,319	...	...	...	...	76,034	55,272	85,393	66,591
Sánikatta	11,859	13,548	...	...	290	348	1,03,405	1,17,195	1,15,554	1,31,091
Total ...	14,50,937	11,26,791	4,96,590	6,33,768	1,11,895	1,14,764	25,00,194	24,42,429	70,29,195	68,13,136

Dharasna salt.

41. With the exception of a small quantity sent to the Central Provinces, the salt manufactured at Dharasna is removed for consumption in Southern Gujarát and Khándesh. The issues for the year show a small decrease of 3,139 maunds, which may be attributed to the ordinary fluctuations of trade.

Salt works near Bombay.

42. The sales from the salt works in the neighbourhood of Bombay were less than those of the previous year by 2,08,118 maunds, for the reason stated above in paragraph 36. The details of increase and decrease according to destination are as follows:

Increase.		Maunds.	Decrease.		Maunds.
North-West Provinces ...		63	Presidency ...	...	46,165
Nizam's Territory	...	1,17,355	Central Provinces	...	50,755
Foreign Malábar	...	1,37,178	Central India	...	6,386
Mysore ...	...	2,811	Calcutta ...	...	34,424
			British Malábar	...	3,27,795
Total	...	2,57,407	Total	...	4,65,525
			Deduct Increase	...	2,57,407
			Net Decrease	...	2,08,118

43. A small quantity of Bombay salt was for the first time sent to the North-West Provinces. The large increase in the quantity taken by the Nizam's territory, following a smaller increase last year, shows that Bombay salt is probably supplanting Madras salt in that part of the country. The contractor for the supply of nominal-duty salt to Foreign Malábar (Travancore and Cochin), who failed to carry out his engagements in 1892-93, was able to fulfil his contract in 1893-94, and the quantity exported to those States accordingly shows an increase. The large decrease in removals to British Malábar must be set against the increase of 2,07,522 last year. The stocks in the market were probably large, and the traders there could afford to wait until this season before replenishing them. The other variations are not large, and require no special explanation.

Shiroda.

44. The removals from Shiroda show a decline of 18,802 maunds, and the sales for the whole year only amounted to 66,591 maunds. The system of manufacture at these works is bad, the salt is dirty, and is not dried on the ridges before storage as in other Konkan works. Consequently, the salt cannot compete, outside a very limited local area, with Goa salt and salt from other works in the Presidency. Arrangements are being made to give the Shiroda manufacturers facilities for drying their salt before it is sold, but it is doubtful whether the salt from these works will ever find a large market.

Sánikatta.

45. The increase of 15,537 maunds in the issues from Sánikatta is due to the withdrawal of licenses for the removal of salt earth within a certain distance of the fish-curing yards established on the coast. It is in fact an indication that salt extracted from salt earth is largely consumed in Kanara instead of duty-paid salt.

Distribution.
Sea Salt.

46. The loss and wastage recorded at Dharasna was 29,867 maunds as against 1,48,615 maunds last year. The improvement is due to greater care having been taken in estimating the contents and keeping stock of heaps accounts. Loss and wastage, Dharasna.

47. In the other sea salt works also there was a satisfactory reduction in loss and wastage, due to the same cause. The total amount written off was 5,67,359 maunds against 8,83,174 maunds in the previous year. But there is still room for improvement in the keeping of stock accounts, and all supervising officers have been instructed to pay greater attention to this subject. Rest of Presidency.

48. The following table shows the maximum, minimum, and average prices of salt at the Northern and Middle Konkan, Shiroda, and Sánikatta Salt Works : Price of salt at the works.

	Northern and Middle Konkan.				Shiroda.				Sánikatta.			
	1892-93.		1893-94.		1892-93.		1893-94.		1892-93.		1893-94.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Maximum per maund ...	0	6 0	0	10 0	0	8 0	0	8 0	0	4 0	0	8 0
Minimum do. ...	0	0 1	0	0 1	0	1 0	0	1 0	0	2 0	0	0 6
Average do. ...	0	1 11	0	2 3	0	3 9	0	3 11	0	3 0	0	3 3

It will be seen that the maximum prices at the Northern and Middle Konkan works rose from 6 annas to 10 annas per maund, but the sales at the higher rates were not heavy, and the average rate was only affected to the extent of 4 pies per maund. The cause of the rise in price was, as stated in paragraph 39, lowness of stocks. At Shiroda there was practically no variation, there being no great demand for Shiroda salt, but prices at Sánikatta were affected by prices at the works in the neighbourhood of Bombay and very much to the same extent. The low minimum rate of Sánikatta is due to the clearance of a quantity of old salt to provide storage space for new salt.

Imported Salt.

49. The table given below shows the quantity of salt imported into the Bombay Presidency and its distribution. For practical purposes it is only necessary to consider the importations from Goa. The quantity of Daman salt imported was only 846 maunds, too little to affect the supply in the market, but enough to make it difficult to determine whether Daman salt found in British territory is contraband or not. A proposal to prohibit the importation of Daman salt is now under consideration : Quantity and distribution of imported salt.

	For Export to						Total.	
	British Malabár.		Mysore.		Within the Presidency.			
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Daman Salt ...	...	...	...	...	383	846	383	846
Goa Salt ...	8,517	6,597	26,065	36,807	1,94,684	2,04,769	2,29,267	2,48,083
Black salt from Bhavnagar ...	...	...	...	...	1,502	1,989	1,502	1,989
Other kinds of salt imported from Bandar Abas, Karáchi, London, &c....	...	...	...	...	4,778	3,262	4,778	3,262
Total ...	8,517	6,507	26,065	36,807	2,01,347	2,10,866	2,35,930	2,54,180

50. Almost the whole of Goa salt brought into the Presidency is imported by rail at Castle Rock and by road at the Customs stations on the frontier. A small quantity was sent by sea to British Malabár in coasting steamers, but this traffic was so dangerous that it has been stopped. The imports show an increase

Distribution.

Sea Salt.

of nearly 19,000 maunds, which may possibly be due to the lowness of stocks at the Bombay works. But Bombay salt exported to Marmagoa and imported at Castle Rock is well able to hold its own with Goa salt as the following figures will show :

Salt imported at Castle Rock.

	1892-93.	1893-94.
	Maunds.	Maunds.
Bombay salt ...	... 2,71,542	3,32,789
Goa salt ...	... 2,04,769	2,29,267

Consumption.

Consumption for the whole Presidency.

51. The total quantity of salt issued for consumption in the Presidency amounted to 33,87,107 maunds as shown in the margin. Taking the population at 23,902,006 according to the census of 1891, the average per head comes to lbs. 11·66 against 11·11 in the previous year.

	Mds.
Barágra salt ...	5,22,946
Sea salt ...	26,53,295
	31,76,241
Add—Imported salt for local consumption ..	210,866
	33,87,107

In Gujarát.

The quantity of salt removed for consumption in Gujarát was :

	Maunds.
Barágra salt issued for local consumption ...	5,22,946
Balsar salt	3,07,627
Konkan salt carried to Gujarát	21,536
	8,52,109
Add—Imported salt	738
	8,52,847

This quantity for a population of 86,33,220 gives an average of lbs. 8·13 against 8·05 for the previous year.

In the rest of the Presidency.

The quantity of salt issued for consumption in other parts of the Presidency, viz., the Konkan, the Deccan, Khándesh, the Southern Marátha Country and North Kánara, may be estimated as under :

	Maunds.
Quantity of salt issued for the whole of the Presidency	33,87,107
Deduct—Quantity of salt issued for Gujarát.	8,52,847
	25,34,260

The population affected being taken at 15,268,786 souls, the average per head would come to lbs. 13·65 against 12·84 for the past year.

Rates of consumption per head of population contrasted.

52. The following statement shows the annual average removals per head of population for the whle Presidency, for Gujarát, and for Khándesh, the Deccan and other districts, respectively, according to the census figures of 1891 :

Year.	For the whole Presidency, including Janjira.		Gujara't.		Kha'ndesh, the Deccan, and other districts of the Presidency, including Janjira.	
	Population, 23,902,006.		Population, 8,633,220.		Population, 15,268,786.	
	Quantity of Salt removed for consumption.	Average per head of Population.	Quantity of Salt removed for consumption.	Average per head of Population.	Quantity of Salt removed for consumption.	Average per Head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1891-92	34,35,283	11·82	8,53,570	8·13	25,81,713	13·91
1892-93	32,63,072	11·11	8,45,267	8·05	24,17,805	12·84
1893-94	33,87,107	11·66	8,52,847	8·13	25,34,260	13·65

Distribution.
Consumption.
Wholesale market prices.

53. The following table shows the wholesale market prices of salt as distinguished from prices at the works in each district of the Presidency during the months of April, August, and December of each of the calendar years 1892 and 1893. The rates quoted are those given in the price current lists published in the *Government Gazette*:

Districts.	April.				August.				December.			
	1892.		1893.		1892.		1893.		1892.		1893.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Bombay	3 15 6		4 2 9		3 15 6		4 5 3		4 2 8		4 8 6	
Ahmedabad	3 0 4		2 14 11		3 0 4		2 14 11		2 14 6		2 14 11	
Kaira	3 1 0		3 3 2		3 1 8		3 5 4		3 3 2		3 5 4	
Panch Mahâls	3 3 9		3 3 2		3 3 9		3 3 2		3 1 2		3 3 2	
Broach	3 2 0		3 2 5		3 2 0		3 0 7		3 0 4		3 0 3	
Surat	3 3 7		3 7 5		3 3 7		3 7 6		3 7 6		3 7 6	
Thâna	3 3 0		3 3 6		3 3 0		3 7 2		3 7 2		3 7 2	
Kolâba	3 0 3		2 15 1		3 1 0		3 5 9		3 5 9		3 2 2	
Ratnâgiri	3 0 6		3 6 8		3 2 10		3 13 6		3 7 9		3 6 8	
Kânara	3 7 11		4 1 6		3 8 11		4 1 6		4 1 6		4 1 6	
Nâsik	3 4 10		2 15 5		3 4 10		3 0 7		3 0 11		3 8 2	
Khândesh	3 12 7		3 8 9		3 9 10		3 12 7		3 8 3		3 12 7	
Ahmednagar	3 9 6		3 3 10		3 2 7		3 5 6		3 5 1		3 5 7	
Sholâpur	3 4 11		3 7 1		3 4 11		3 7 1		3 7 11		3 7 1	
Poona	3 10 9		3 5 3		3 8 8		3 13 1		3 8 1		3 10 10	
Sâtâra	3 6 8		3 1 1		3 10 8		3 4 0		3 7 2		3 5 6	
Belgaum	2 15 3		3 5 4		3 6 1		3 13 7		3 9 11		3 9 9	
Dhârwâr	3 9 11		3 10 11		3 10 10		4 0 6		4 1 4		3 14 1	
Bijâpur	3 14 11		3 0 7		4 0 0		3 3 10		3 8 8		3 6 1	

Except in Gujarát prices have generally been higher throughout the Presidency for the reasons stated in paragraph 36.

Revenue and Expenditure.
COLLECTIONS.

54. The receipts on account of Imperial and Provincial Revenue, respectively, for the last five years are exhibited below, arranged under their main heads:

	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.	Average of four years ending 1892-93.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Duty on permits issued from British salt-works for home and inland consumption ...	1,60,23,505 11 0	1,54,42,536 2 0	1,54,47,768 11 6	1,46,88,303 9 6	1,46,00,898 6 0	1,50,44,876 11 3
2. Do. do. on exports to Calcutta ...	12,32,205 0 0	14,13,910 0 0	17,30,210 0 0	14,89,585 0 0	11,83,810 0 0	14,54,453 12 0
3. Do. do. British Malabár,	30,08,661 4 0	37,54,925 10 0	41,14,840 10 0	35,99,560 10 0	30,81,450 0 0	36,37,694 3 6
4. Do. do. at nominal rates	11,309 13 0	7,936 3 0	9,457 13 0	8,926 3 6	9,369 6 0	8,922 6 5
5. Duty on imports by sea ...	29,620 6 2	16,9[illegible]0 14 7	19,435 0 6	12,023 0 3	14,385 1 8	15,698 8 3
6. Do. by land ...	6,05,832 9 8	5,72,876 0 11	1,29,107 11 1	31 14 0	37 8 0	1,75,513 4 6
7. Duty on salt removed from Portuguese salt-works ...	29,440 0 0	36,455 3 3	6,21,770 3 0	6,75,909 11 0	6,23,912 11 0	4,89,511 15 1
8. Cost price realized on do. ...	1,124 14 0	3,000 2 2	50,115 14 6	22,866 13 9	23,426 8 9	19,852 5 10
9. Sale-proceeds, Barágara salt ...	3,38,678 14 11	2,88,106 13 7	2,85,605 6 7	2,68,296 8 1	2,75,526 2 6	2,79,333 11 8
10. Excise duty on excess discovered on examination of despatches at preventive Stations and on re-weighment at places of import	9,254 12 1	8,124 1 5	12,858 7 7	9,175 15 5	8,596 3 11	9,688 11 1
11. Ground-rent	46,046 0 5	37,697 7 8	38,448 7 3	36,387 9 9	37,663 3 2	37,549 2 11
12. Farms of Government salt-works	76,495 13 4	98,590 9 4	80,806 1 10	1,10,584 11 6	1,05,239 12 4	98,805 4 9
13. Proprietary right of Government in certain salt-works ...	66,149 7 2	60,083 2 6	61,132 0 8	57,730 12 8	57,874 10 11	59,205 2 8
Total Imperial ...	2,14,78,324 9 9	2,17,41,192 6 5	2,25,81,556 7 6	2,09,79,684 7 5	2,00,22,189 10 3	2,13,31,155 3 11
Provincial.						
14. Proceeds of fines, forfeitures, and confiscations	658 4 8	2,573 8 0	2,658 8 5	701 6 4	810 6 0	1,685 15 2
15. Payments by Shilotris of cost of establishment employed to watch their salt-works	29,502 11 2	27,207 11 3	28,896 8 8	22,440 0 3	19,766 9 0	24,600 3 3
16. Miscellaneous	34,863 15 0	25,255 7 10	15,735 6 10	13,368 10 3	19,486 0 2	18,461 6 3
17. Contributions from Ports Fund towards cost of Coast-guards' Establishment	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ...	75,024 14 10	65,126 11 1	57,290 7 11	46,510 0 10	50,062 15 2	54,747 8 8
Grand Total ...	2,15,53,349 8 7	2,18,06,319 1 6	2,26,38,846 15 5	2,10,26,192 8 3	2,00,72,252 9 5	2,13,85,902 12 7

The realizations of Imperial Revenue show a decrease of Rs. 2,62,867-12-8 when compared with the previous year. Imperial.

Revenue and Expenditure.

COLLECTIONS.

IMPERIAL.

Items of decrease.

Under decrease the following items call for notice :

Items Nos. 1, 2, and 3—Represent the total excise duty actually realized on salt issued from works in the Presidency, which amounts to Rs. 2,02,64,371-15-0 against Rs. 2,06,11,371-12-0 in the previous year, showing a decrease of Rs. 3,46,999-13-0. This decrease is not due to a falling off in the quantity of salt removed, which, as shown in paragraph 7, was on the whole somewhat greater. But under the Credit Bond system the duty figures do not (except in the case of imported salt) correspond with the quantities shown in any given year as issued. The following table has been prepared to show what the transactions credit and cash have been during the past three years :

	1891-92.		1892-93.		1893-94.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	84,46,459 36 40	2,11,16,399 12 6	79,43,395 3 20	1,98,58,487 11 3	77,98,175 31 0	1,94,95,439 7 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year ...	99,097 12 0	.....	1,13,977 10 0	.....	2,09,631 10 0	.....
3. Quantity remaining unissued at the end of the preceding year, and issued in the year, duty on which at Rs. 2-3-0 was realized and accounted for in that year	1,10,818 2 0	.....	1,44,200 6 0	.....	2,15,816 8, 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	3,54,037 14 0	.....	2,47,743 4 0	.....	2,84,943 2 0
5. Duty realized in the year, but quantity not issued until after the expiry of the year.	.....	4,33,373 2 0	.....	5,41,011 10 0	.....	4,88,389 10 0
6. Duty realized for salt to be issued, but subsequently refunded	.....	10,778 12 0	.....	584 6 9	.....	25,048 1 0
Total ...	86,56,375 10 40	2,19,14,589 8 6	82,01,572 19 20	2,06,47,826 15 3 (a)	82,23,623 9 0	2,02,93,811 15 0 (b)

(a) Includes Rs. 36,455-3-3 collected on Government stocks of salt at Castle Rock.
(b) Includes Rs. 29,440 collected on Government stocks of salt at Castle Rock.

It will be seen that while 1892-93 was credited with Rs. 7,88,754 on account of issues in other years, the salt issued in that year on which duty was collected in other years amounted to 2,58,177 maunds representing a revenue of Rs. 6,45,442. But 1893-94 owes only Rs. 7,73,323 to removals in other years, while Rs. 10,63,617, the duty on 4,25,447 maunds, was collected in the preceding, or remained to be collected in the succeeding year. The revenue of 1894-95 has in fact benefited largely at the expense of 1893-94.

Items Nos. 7 and 8, Rs. 7,015-3-3 and Rs. 1,875-4-2.—The receipts under these heads represent duty and cost price collected on the balance of salt removed from Portuguese works and stored at Castle Rock on the termination of the Anglo-Portuguese Treaty.

Item No. 12, Rs. 22,094-12-0.—In the year 1892-93 arrears for 1891-92 were recovered from the lessee of the Government salt works at Bassein. No such recovery was made during the year under report.

Items of Increase.

The increase in the following items is explained below :

Item No. 4, Rs. 3,373-10-0, due to increased removals salt at nominal rates to the States of Cochin and Travancore.

Item No. 5, Rs. 12,699-7-7, due chiefly to larger quantities of Goa salt having been imported into North Kánara.

Item No. 6, Rs. 32,956-8-9, due partly to large importations of Goa salt at Castle Rock for consumption in the Southern Marátha Country and Mysore.

Items Nos. 9 and 13. Rs. 50,572-1-4, and *Rs. 6,066-4-8,* due to the increase of sales of Barágara salt beyond the Presidency.

Revenue and Expenditure.

COLLECTIONS. IMPERIAL.

Item No. 10, Rs. 1,130 10-8.—The increase is attributed to more accurate and careful weighments at the preventive stations.

Item No. 11, Rs. 8,348-8-9, due to arrears of the past six years in the Bassein Táluka, of the past seven years in the Panvel Táluka, and of the past two years in each of the Uran and Karanja Táluka having been recovered during the year under report.

Provincial.

There is an improvement of Rs. 9,898 in the Provincial Receipts. The variations under each head are briefly noted below:

Item No. 14.—Decrease Rs. 1,921-2-4, due to fewer important cases of smuggling having been detected during the year.

Item No. 15.—Increase Rs. 2,204-15-11, due to additional Shilotri establishments having been entertained this year in the Trombay, Ghodbandar, Mátunga, and Uran Táluka.

Item No. 16.—Increase Rs. 9,035-10-4. This item is made up of (1) *Bagging and sewing charges,* which show an increase of Rs. 10,780-0-9, owing to these charges, formerly entered under "Personal deposits," having been under the Accountant General's orders shown under "Miscellaneous" since February 1893; (2) *Cost price of salt issued to fish-curers,* which also show an increase of Rs. 1,278-9-6, due to larger transactions at the fish-curing yards; (3) *Recovery of clothing charges,* which shows an increase of Rs. 803-4-6, owing to additional Shilotri establishment having been entertained during the year, and (4) *Proceeds of useless articles,* which show a decrease of Rs. 2,610-5-2, due to no articles of much value having been sold during the year.

Expenditure.

55. In the subjoined table particulars of expenditure for the year under report are contrasted with those for the previous year, on account of the administration of Portuguese India, the Goa and Daman Frontiers, and the Presidency proper being separately shown:

No.	Items.	1892-93.	1893-94.	Increase.	Decrease.
	SALT—IMPERIAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	PORTUGUESE INDIA.				
	Superior Supervising Establishment.				
1	Pay	12,000 0 0			12,000 0 0
2	Travelling allowance	1,500 0 0			1,500 0 0
3	Tentage				
	Subordinate Establishment.				
4	Pay	5,251 11 3			5,251 11 3
5	Travelling allowance	204 3 8			204 3 8
6	Petty supply allowance	82 1 2			82 1 2
7	Service stamps and bearing postage				
8	Telegraph charges	44 10 0			44 10 0
9	Office rent	64 0 0			64 0 0
10	Boat stores and repairs	222 8 1			222 8 1
11	Dead stock articles				
12	Salt purchase and freight	54 6 8			54 6 8
13	Conveyance of treasure	39 14 0			39 14 0
14	Carriage of records	11 14 9			11 14 9
15	Batta to witnesses	148 2 0			148 2 0
16	Petty construction and repairs of salt buildings	39 2 2			39 2 2
17	Law charges				
18	Thatching of salt heaps				
19	Compensation to proprietors of salt-works	94,681 15 8			94,681 15 8
20	Miscellaneous				
	Total	1,14,344 9 5			1,14,344 9 5

Revenue and Expenditure.

EXPENDITURE.

No.	Items.	1892-93.	1893-94.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	SALT—IMPERIAL.				
	GOA AND DAMAN FRONTIERS.				
	Superior Supervising Establishment.				
21	Pay	.....	7,855 10 7	7,855 10 7	...
22	Travelling allowance...	.....	1,951 5 7	1,951 5 7	...
23	Tentage	.....	263 5 4	263 5 4	...
	Subordinate Establishment.				
24	Pay	1,24,758 4 6	1,33,655 15 5	8,897 10 11	...
25	Travelling allowance	5,673 4 5	5,468 8 5	.....	204 12 0
26	Petty supply allowance	1,429 0 3	1,301 9 11	.....	127 6 4
27	Boat stores and repairs	659 12 0	759 2 6	99 6 6	...
28	Petty construction and repairs	13,052 10 2	7,517 8 10	.....	5,535 1 4
29	Conveyance of weapons and steel yards	65 13 6	206 8 0	140 10 6	...
30	Service stamps and bearing postage ...	889 6 6	727 1 0	.....	162 5 6
31	Telegraph charges	18 1 0	12 1 0	.....	6 0 0
32	Office rent	1 11 11	1,500 10 2	1,498 14 3	...
33	Dead stock articles	923 9 3	1,485 6 6	561 13 3	...
34	Supply of medicine and medical fees ..	339 12 10	3 10 1	.....	336 2 9
35	Conveyance of treasure	86 11 6	114 14 6	28 3 0	...
36	Carriage of records	203 10 7	123 14 3	.....	84 12 4
37	Rewards in salt cases	1,768 14 10	3,539 5 4	1,770 6 6	...
38	Clothing to peons	16,953 0 11	4,619 13 9	.....	12,333 3 2
39	Levelling ground for salt heaps... ...	163 0 6	.....	.....	163 0 6
40	Miscellaneous	274 2 11	253 3 8	.....	20 15 3
41	Horse allowance	.....	1,410 9 4	1,410 9 4	...
42	Purchase and repairs to scales and weights	.....	463 11 0	463 11 0	...
43	Gadis and takias	.....	102 2 6	102 2 6	...
44	Weather fences	.....	689 11 11	689 11 11	...
45	Salt purchase and freight...	.....	70 3 8	70 3 8	...
	Total ...	1,67,265 15 7	1,74,096 1 3	25,303 12 10	18,473 11 2
	Refunds and Drawbacks.				
46	Excise duty on salt, &c., refunded ...	1,04,303 5 9	86,495 0 4	.....	17,808 5 5
	PRESIDENCY PROPER.				
	Superior Supervising Establishment.				
47	Pay	62,800 15 6	70,653 4 9	7,853 5 3	...
48	Travelling allowance	6,057 3 5	5,674 11 1	.....	382 8 4
49	Tentage	786 7 0	837 8 7	51 1 7	...
	Subordinate Establishment.				
50	Pay	6,51,243 10 3	6,74,355 15 4	23,112 5 1	...
51	Boat allowance	12,562 8 2	12,615 3 6	52 11 4	...
52	Travelling allowance	18,646 11 10	22,814 1 9	4,167 5 11	...
53	Horse allowance	4,747 4 3	4,451 14 10	.....	295 5 4
54	Petty supply allowance	3,036 12 7	2,829 7 6	.....	207 5 1
55	Peons' belts and clothing	10,723 14 5	52,051 5 6	41,327 7 1	...
56	Service stamps and bearing postage ...	3,451 13 3	3,353 5 0	.....	98 8 3
57	Telegraph charges	352 3 0	214 0 0	.....	138 3 0
58	Parcel charges	105 1 10	154 13 6	49 11 8	...
59	Office rent, rates and taxes	540 12 2	523 7 7	.....	17 4 7
60	Prizes for best salt manufactured at Khárághoda...	600 0 0	600 0 0	.....	...
61	Boat stores and repairs	32,506 11 6	18,953 11 4	.....	13,553 0 2
62	Dead-stock articles	2,553 3 7	2,065 8 7	.....	487 11 0
63	Gádis and Takyás	523 3 2	1,113 5 10	590 2 8	...
64	Conveyance of treasure	97 13 6	90 3 6	.....	7 10 0
65	Charges in connection with salt confiscations	14 0 9	7 14 0	.....	6 2 9
66	Water-supply	374 7 8	199 15 9	.....	174 7 11
67	Rewards in salt cases	2,361 4 0	1,502 3 0	.....	858 12 0
68	Repairs of arms	5 8 6	580 12 5	575 3 11	...
69	Charges incurred in connection with the removal of salt to fish-curing yards...	915 5 7	4,082 9 4	3,167 3 9	...
70	Agent's commission	11,522 10 1	9,696 3 1	.....	1,826 7 0
71	Monsoon weather fences for salt buildings	3,111 15 2	3,158 11 4	46 12 2	...
72	Petty construction and repairs of salt buildings	19,652 0 5	18,610 2 4	.....	1,041 14 1
73	Conveyance of records	2,122 3 6	1,432 10 2	.....	689 9 4
74	Goa Mixed Commission	.....	4,835 13 6	4,835 13 6	...
75	Medical charges	162 3 6	227 15 9	65 12 3	...
76	Purchase of boats	.....	16,525 11 6	16,525 11 6	...
77	Purchase, storage and freight of Baráagra salt	3,36,140 0 10	3,09,680 11 2	.....	26,459 5 8
78	New scales, weights, and repairs ...	.....	1,872 5 4	1,872 5 4	...
79	Cost of land	2,095 6 3	2,174 14 1	79 7 10	...
80	Destruction of salt	7 2 0	7 2 0	.....	...
81	Stationery	5,882 9 4	5,589 8 10	.....	293 0 6
82	Miscellaneous	1,069 14 3	960 3 2	.....	109 11 1
83	Grain compensation...	449 5 5	2 0 0	.....	447 5 5
84	Salt Agent's bagging and sewing charges.	11 2 0	10,936 12 0	10,925 10 0	...
85	Purchase of tents	.....	690 0 0	690 0 0	...
	Total ...	11,97,233 8 7	12,66,116 7 11	1,15,977 2 10	47,094 3 6
	Grand Total ...	15,83,137 7 4	15,26,707 9 6	1,41,780 15 8	1,98,210 13 6

Causes of fluctuations.

The most important fluctuations are the following :

Items of decrease.

ITEMS OF DECREASE.

Portuguese India.

Item Nos. 1 to 20. Rs. 1,14,344-9-5, due to the termination of the Anglo-Portuguese treaty in January 1892. The charges shown under 1892-

Revenue and Expenditure.

EXPENDITURE.

93 represent expenditure on account of the office of the Assistant British Delegate and other establishment retained for some portion of the year after the close of the treaty. Compensation to proprietors of salt works in Portuguese India, which was formerly included under this head, has now been shown separately under "Allowances and assignments." Items of decrease.

Goa and Daman Frontiers.

Item No. 28. Rs. 5,535-1-4—Due to a major portion of the buildings for housing the new Frontier establishment having been constructed in 1892-93.

Item No. 34. Rs. 336-2-9—Due to no medicine chests having been supplied during the year for use of men on the Portuguese frontiers as was the case in the previous year.

Item No. 38. Rs. 12,333-3-2—Due to light clothing only having been supplied this year, the men having been fully equipped in 1892-93, that being the first year of supply.

Refunds and Drawbacks.

Item No. 46. Rs. 17,808-5-5—Due to smaller claims for wastage allowance during the year under report than in 1892-93.

Presidency Proper.

Item No. 48. Rs. 382-8-4—Due to less allowance having been drawn by the Assistant Collector in charge of the Uran Range, the Chief Account Officer having held charge during Mr. Thom's absence on leave.

Item No. 61. Rs. 13,553-0-2.—In 1892-93 charges for Boat Stores and Repairs included expenditure for purchase of boats, which is shown separately this year under item No. 76, Rs. 16,525-11-6. The net increase under these two items is therefore Rs. 2,972-11-4, and is due to three new toneys having been purchased and some of the Coast Guard Boats having been coppered during the year under report.

Item No. 67. Rs. 858-12-0—Due to fewer important cases of salt smuggling having occurred during the year.

Item No. 70. Rs. 1826-7-0—Due partly to smaller sales at agencies and partly to a claim for 1893-94 having been paid during the current year (1894-95).

Item No. 72. Rs. 1,041-14-1—Due to no important works having been constructed in 1893-94 in the Thána and Ratnágiri Ranges.

Item No. 77. Rs. 26,459-5-8—Due to a considerable decrease in the produce of salt at the Khárághoda and Udu works in the season of 1893.

ITEMS OF INCREASE.

Goa and Daman Frontiers.

Items Nos. 21, 22, 23. Rs. 7,855-10-7, 1,951-5-7, and 263-5-4 respectively. These are new charges and appear for the first time owing to the creation of the post of the Assistant Collector for the Goa Frontier. Items of increase.

Item No. 24. Rs. 8,397-10-11—Due to a considerable addition to the strength of the Goa and Daman Frontier Preventive Force as sanctioned in Government Resolution, Revenue Department, No. 5499, dated the 31st July 1893, and to Exchange compensation having been given to some of the officers during the year.

Item No. 32. Rs. 1,498-14-3—Due to rent for the Railway buildings occupied by men at Castle Rock, pending completion of new buildings which were under construction.

Items Nos. 33 and 44. Rs. 561-13-3 and Rs. 102-2-6—Due to new offices on the Frontier having been supplied with the necessary articles of dead stock.

Item No. 37. Rs. 1,770-6-6—Due to the increased number of smuggling cases and to larger rewards having been given in cases on the Daman Frontier.

Item No. 41. Rs. 1,410-9-4—Due to horse allowance to Inspectors on the Portuguese Frontier having been newly sanctioned.

Revenue and Expenditure.

EXPENDITURE.

Items of increase.

Item No. 42. Rs. 463-11-0—Due to a new scale having been purchased in the year under report for use at Castle Rock.

Item No. 44. Rs. 689-11-11.—This charge appears for the first time, as the buildings newly erected on the Portuguese frontier required weather fencing.

Presidency Proper.

Item No. 47. Rs. 7,852-5-3—Due to the grant of Exchange compensation allowance and partly to the post of the Assistant Collector in charge Coast Guard Service having been held by Mr. MacCann as acting First Class Assistant Collector throughout the year under report.

Item No. 50. Rs. 23,112-5-1—Due to (1) the additional menial establishment sanctioned for the Northern Frontier, (2) the full sanctioned strength of the menial establishment having been entertained throughout the year on the Northern Frontier, whereas in 1892-93 the full strength was entertained for four months only, (3) to the grant of Exchange compensation allowance to European officers, and (4) to the entertainment of the additional Shilotri establishment.

Item No. 52. Rs. 4,167-5-11—Due to a general increase in almost all Ranges and especially on the Northern Frontier owing to transfers of menial servants.

Item No. 55. Rs. 41,327-7-1—Due to the full supply of warm and light clothing issued to peons, it being the first year of supply.

Item No. 68. Rs. 575-3-11—Due to some new arms and accoutrements having been issued to peons in the Khárághoda Range.

Item No. 69. Rs. 3,167-3-9—Due to three new yards being opened and to some of the other yards having worked throughout the year as against a portion in the preceding year.

Item No. 74. Rs. 4,835-13-6.—This charge has been shown in the departmental accounts owing to its being shown under "Presidency Salt Department" by the Accountant General.

Item No. 78. Rs. 1,872-5-4—Due to Kilby's counters having been purchased as per Government Resolution, Revenue Department, No. 3802, dated the 26th May 1893, and to the purchase of a Coghlan's weighing-machine. In 1892-93 an item of Rs. 520 on this account was included under Dead Stock articles.

Item No. 84. Rs. 10,925-10-0—Due to similar charges in 1892-93 having been shown under Personal Deposits, which under instructions from the Accountant General were in 1893-94 debited to "Salt."

The following items were debited to the contract grant of Rs. 21,538, sanctioned for the Collector of Salt Revenue, Presidency, Gujarát, and Konkan Divisions and for the Northern Frontier and the Khárághoda Dispensary, and no excess expenditure over the total grant has occurred during the year:

1 Petty supply.
2 Petty repairs.
3 Weather fences.
4 Dead stock articles.
5 Gadis and Takyas.
6 Carriage of records.
7 Water supply.
8 Conveyance of treasure.
9 Parcel charges.
10 Medical charge.
11 Clothing to Huzur peons.
12 Stationery.
13 Miscellaneous.

The decrease or increase under other items is trifling and calls for no remarks.

MISCELLANEOUS.

Fish-curing yards.

56. A separate report has been submitted on the working of the fish-curing yards, so that it is unnecessary to give any thing more than a brief summary of the results in this place. In pursuance of the policy explained in paragraph 7 of last year's report, three new yards were opened during the year at Keni, Harwada, and Chendiya on the Kánara coast. The number of yards was thus raised to eight, of which one, at Vengurla, is in Ratnágiri, and the other seven in Kánara. The fishing season was the most unfavourable known for many years. Great numbers of the larger fish were destroyed by disease, while the smaller migratory species visited the coast in smaller numbers and later in the season

Miscellaneous.

than usual. Nevertheless the results, which are given below, were fairly satisfactory : Fish-curing yards.

Name of Yard.	Quantity of fish brought to be cured.	Quantity of salt issued.	Quantity of salt-fish removed.	Expenditure (including cost of construction of new yards).	Receipts.
	Mds.	Mds.	Mds.	Rs.	Rs.
Vengurla	9,285	2,901½	6,951	1,044	2,187
Majalli	13,014	3,136	8,819	1,105	2,224
Kodar	3,668	1,113¼	2,869	532	849
Chendiya	273	43¾	273	749	299
Herwada	4,641	917¼	2,477	1,262	949
Keni	2,398	410¼	1,776	832	411
Gangavli	5,422	1,168½	3,143	823	926
Kasarkod	2,886	903	1,573	411	746
Total ...	41,587	10,594	27,881	6,758	8,591

The efforts which have been made to place the fish-curing industry on the southern coast of the Presidency on a sound footing have met with very fair measure of success. The quantity of fish brought to the yards rose from 12,550 maunds in 1891-92 to 29,924 maunds in 1892-93 and to 41,587 maunds in 1893-94, and there is every reason to hope that the yards will become flourishing and popular institutions.

57. The following table shows particulars of the number of offences against the salt law in the six years ending 1893-94, and the number of persons arrested, tried, acquitted, and convicted in connection therewith. Additional information on the subject will be found in Statement XI. appended : Offences.

	Number of cases detected.	Number of Persons.					Percentage of convictions on number of persons sent up for trial.	Total estimated value of confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1888-89	229	326	...	326	300	26	92·02	1,899
1889-90	212	400	22	378	350	28	92·5	578
1890-91	144	249	7	242	214	28	88·4	509
1891-92	208	320	4	316	271	45	86·02	2,321
1892-93	227	364	8	356	318	38	89·35	2,010
1893-94	355	495	27	468	456	12	97·4	4,074
Southern Division—								
1888-89	229	294	18	276	201	75	72·8	7,458
1889-90	324	374	32	342	314	28	92·08	12,571
1890-91	305	413	50	363	332	30	91·4	14,251
1891-92	350	442	34	408	368	40	90·19	19,288
1892-93	384	593	77	516	455	61	88·17	18,258
1893-94	333	446	65	381	346	35	90·8	2,883
Total—								
1888-89	458	620	18	602	501	101	80·9	9,357
1889-90	536	774	54	720	664	56	92·2	13,149
1890-91	449	662	57	605	546	58	90·25	14,760
1891-92	558	762	38	724	639	85	88·25	21,609
1892-93	611	957	85	872	773	99	88·64	20,268
1893-94	688	941	92	849	802	47	94·4	6,957

58. The number of cases detected in the Northern Division has risen this year by 128, being 227 in 1892-93 and 208 in 1891-92. This increase is due to the greater vigilance used to prevent the introduction of Daman and Káthiáwár salt into British territory. Of the whole number of cases detected 218 were cases of smuggling foreign salt across the frontiers, of which 156 occurred on the Daman Frontier, and the rest were cases of petty manufacture, or of clandestine removal of natural salt. The total quantity of foreign salt seized was maunds 739 sers 3 and tolas 15, of which maunds 734 sers 36 and tolas 55 were seized on the Daman frontier. Of the 495 persons arrested, 27 were released departmentally and Northern Division.

Miscellaneous.

the rest were sent for trial, with the result that 456 were convicted and 12 acquitted. Of the 456 persons convicted 160 were sentenced to imprisonment only, the total period of imprisonment awarded being 9,948 days, or an average of 62·17 days each. One hundred and sixty-nine persons were sentenced to pay fines only, no imprisonment being awarded in default of payment, the fines imposed amounting to Rs. 1,202 or an average of Rs. 7·1 per head. One hundred and one were sentenced to pay fines only with imprisonment in default, and the amount of fines imposed was Rs. 735¾ or an average of Rs. 7·25 per head, while the terms of imprisonment awarded in default amounted in the aggregate to 1,127 days or an average of 11·25 days per head. Six persons were sentenced, both to imprisonment, and to pay fines without imprisonment in default, the total amount of fines imposed being Rs. 48 or an average of Rs. 8 per head, while the imprisonment awarded was 72 days or an average of 12 days per head. The remaining 20 persons were sentenced to imprisonment as well as fines with imprisonment in default, the total imprisonment awarded being 191 days or an average of 9·55 days per head, while the fines imposed amounted to Rs. 105 or an average of Rs. 5·25 per head, while the total imprisonment awarded in default amounted in the aggregate to 114 days or an average of 5·7 days per head. The percentage of convictions on the number of persons sent for trial was 97·4 against 89·35 in 1892-93. The estimated value of confiscations was Rs. 4,074 or Rs. 2,064 more than in the previous year.

Southern Division.

59. The number of cases brought to light in the Southern Division was 333 or 51 less than in the previous year. Of the number of cases detected 140 were for smuggling foreign salt across the frontier, the Goa frontier being responsible for 124, and the rest were thefts from salt-works or for clandestine removal of natural salt. The total quantity of foreign salt seized was maunds 331-22-32, of which the greater portion maunds 305-23-76 was seized on the Goa frontier. Of the 446 arrested, 65 were released departmentally and the rest 381 placed before Magistrates. Of the latter 346 were convicted and 35 acquitted. Of the 346 persons convicted 49 were sentenced to imprisonment only, the aggregate amount of imprisonment awarded being 1,117 days or an average of 22·79 days per head. Ninety-eight were fined only, no imprisonment being awarded in default of payment, the fines amounting in all to Rs. 421 or an average of Rs. 4·29 per head. One hundred and seventy-three were sentenced to pay fine with imprisonment in default, the total amount of fines inflicted being Rs. 1,017 or an average of Rs. 5-8 per head, and the total number of days of imprisonment being 1,618 or an average of 9·3 days per head. One man was sentenced to 7 days' imprisonment with a fine of Rs. 10 with no imprisonment in default. The remaining 25 persons were sentenced to imprisonment for a total period of 259 days or an average of 10·3 days per head and to pay fines amounting to Rs. 262 or to undergo 347 days' further imprisonment in default of payment. The percentage of convictions on the number of persons sent up for trial was 90·8 against 88·17 in the previous year. The estimated value of confiscations was less by Rs. 15,375 than in the year preceding.

60. The greatest care has been taken to prevent the institution of prosecutions in cases in which the evidence might be insufficient, or the offences of a trivial nature. The percentage of convictions rose in consequence from 88·64 to 94·4, a result which shows that the officers entrusted with power to send accused persons to Magistrates used their power with judgment and discretion. The figures may be commended to the notice of those who complain that the salt law is an engine of oppression. Exclusive of

Miscellaneous.

the 296 cases of smuggling salt across the frontiers, in which the persons implicated are usually professional smugglers upon whom no one will be disposed to waste sympathy, there were only 392 cases in the whole Presidency, many of which were cases of stealing salt from salt works, which would be punishable as common thefts if there were no salt law. I imagine that there are a far greater number of prosecutions every year in England for keeping dogs without licenses. Moreover, when it is considered that out of every hundred persons sent up for trial ninety-four were convicted, although the Magistrates certainly have no bias in favour of the Department, I think it must be admitted that the law is not harshly administered and is not oppressive in its action.

Smuggling on the Goa and Daman Frontiers.

61. It will be observed that 280 or more than a third of the cases detected throughout the Presidency were cases of smuggling salt across the Goa and Daman Frontiers; and of these 156 occurred on the short line of the Daman Frontier. On the Goa Frontier the number of cases was almost the same as last year, but the large seizures made, and the heavier sentences inflicted by the Magistrates has had the effect of checking smuggling by large gangs. It has been recognised that it is less dangerous to bring the salt across in small quantities. Smuggling on a large scale is almost entirely confined to the Sáwántwádi side of the Frontier, which is difficult to guard, while the Preventive Force has to encounter all the difficulties which result from working in foreign territory. It is not possible to form any trustworthy estimate of the amount of salt smuggled across the Goa Frontier, but it probably did not exceed 3,000 maunds.

Daman Frontier.

62. On the Daman Frontier the smugglers were much less successful than in the previous year. This was partly owing to the improvement in the efficiency of the preventive force, and partly to the fact that Varkunda, the largest salt work in Daman, was under attachment, so that no salt could be removed from it. Also since the provision of the law, which requires that salt shall not be sold without a licence within ten miles of the frontier, has been strictly enforced, it has become less easy to dispose of smuggled salt in the neighbouring British villages. Careful inquiries, which have been made regarding the removals from the Daman works, show that about 7,000 maunds have been smuggled into British territory during the year, against 17,000 maunds in the previous year. This season manufacture was resumed at Varkunda on a large scale, and the salt now in stock at the Daman works amounts to upwards of a lákh of maunds, most of which cannot be disposed of unless it is smuggled into British territory. It has in fact been manufactured for no other purpose, and the utmost vigilance will be required to prevent it crossing the frontier line.

Payment of compensation awarded by Mixed Commission.

63. The duty of making the remaining payments under the awards of the Mixed Commissions of 1880, 1885, and 1892 was entrusted to the Assistant Collector, Goa Frontier, so far as they related to salt works in Goa, and to the Assistant Collector, Surat Range, for salt works in Daman. The payments made during the year on account of Goa works amounted to Rs. 16,185-3-2, leaving a balance of Rs. 17,068-3-6 still to be paid as shown in the margin. These arrears are almost all under litigation in the Portuguese Courts, and will probably not be paid off for some time. All the compensation due on account of Daman works has been paid except a sum of Rs. 18,629 for the salt work Varkunda, regarding which there is dispute between the heirs of the late owner.

Compensation—	Rs.	a.	p.
For 1880	204	4	9
„ 1885	14,241	6	6
„ 1892	2,612	8	3
	17,068	3	6

Conventions with Cambay and Janjira.

64. The conditions of the conventions with the Cambay and Janjira States have as usual been faithfully observed and no complaints or difficulties have arisen.

SEA CUSTOMS.

Revenue.

65. The following table gives the various items of which the revenue under Sea Customs for 1893-94 and 1892-93, shown above in paragraph 6, is made up :

	1892-93.	1893-94.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	316 4 8	3,933 1 5	3,616 12 9	.....
Export Sea Customs	17,578 15 11	16,090 15 0	.....	1,488 0 11
Total Imperial Sea Customs ...	17,895 4 7	20,024 0 5	3,616 12 9	1,488 0 11
Provincial Revenue.				
Registry Fees under Act XIX. of 1838	4,908 0 0	5,187 2 0	279 2 0	.....
Warehouse Rent and Wharfage Fees.	625 1 8	533 3 2	.....	91 14 6
Fees for amendment and duplicate copies of documents	881 10 2	838 8 5	.....	43 1 8
Sale-proceeds of derelict articles ...	212 2 9	123 13 8	.....	88 5 1
Confiscations and Penalties	1,320 2 2	1,109 5 2	.....	210 13 0
Miscellaneous	506 13 3	423 10 8	.....	83 2 7
Total Provincial Sea Customs ...	8,453 14 0	8,215 11 2	279 2 0	517 4 10
Grand Total ...	26,349 2 7	28,239 11 7	3,895 14 9	2,005 5 9
		Deduct Decrease ...	2,005 5 9	
		Net Increase ...	1,890 9 0	

The increase of Rs. 3,616-12-9 in Import Sea Customs is due to the imposition of the duties under the New Tariff Act from the 10th March 1894.

The decrease of Rs. 1,488-0-11 in Export Sea Customs is the result of smaller exports of rice from the Surat and Kánara Ranges.

The increase or decrease under other items is trifling, and calls for no remarks.

Expenditure.

66. The following table gives the details of expenditure under Customs during the year under report as contrasted with the previous year :

		1892-93.	1893-94.	Increase.	Decrease.
	Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Refunds and Drawbacks	135 3 10	15 6 8	.....	119 13 2
	Superior Supervising Establishment.				
2	Pay of officers	37,048 1 9	36,981 5 4	.....	66 12 5
3	Travelling allowances to officers	6,089 7 8	5,768 0 9	.....	321 6 11
4	Tentage allowance to officers	1,300 9 5	1,226 8 6	.....	74 0 11
	Subordinate Establishment.				
5	Pay of Subordinate Establishment	64,471 3 4	63,437 14 6	.....	1,033 4 10
6	Travelling allowances	5,657 6 2	6,498 14 8	841 8 6	.....
7	Petty supply allowances	545 11 10	559 7 5	13 11 7	.....
8	Service stamps and postage	3,809 9 0	3,903 9 0	94 0 0	.....
9	Telegraph charges	135 12 0	56 4 0	.....	79 8 0
10	Water-supply	66 15 0	51 7 6	.....	15 7 6
11	Office rent, rates and taxes	846 13 11	851 1 11	4 4 0	.....
12	Purchase of books	.....	.....	.....	.....
13	Boat store and repairs	2,918 12 3	4,532 14 9	1,619 2 6	.....
14	Dead-stock articles	727 15 1	325 14 5	.....	402 0 8
15	Gádis and takyas	176 6 0	240 13 2	64 7 2	.....
16	Rewards	327 11 11	125 4 0	.....	202 7 11
17	Purchase of clothing for peons	.....	2,318 13 9	2,318 13 9	.....
18	Monsoon weather fences	516 5 5	576 7 1	60 1 8	.....
19	Petty construction and repairs	2,515 8 5	2,189 10 0	.....	325 14 5
20	Conveyance of records	535 14 3	587 11 0	51 12 9	.....
21	Miscellaneous	8 1 0	6 6 3	.....	1 10 9
22	Boat allowance	1,168 0 3	1,793 3 6	625 3 3	.....
23	Charges in connection with Customs confiscations	.....	.....	.....	.....
24	Grain compensation	771 0 3	6 15 0	.....	764 1 3
25	Matting charges	99 12 0	.....	.....	99 12 0
26	Stationery	1,474 2 10	1,364 11 3	.....	109 7 7
	Total ...	1,31,341 7 7	1,33,418 12 5	5,693 1 2	3,615 12 4
			Deduct— Decrease ...	3,615 12 4	
			Net Increase ...	2,077 4 10	

Items of decrease.

67. The most important fluctuations are the following:

ITEMS OF DECREASE.

Item No. 3. Rs. 321-6-11—Due to a month's travelling allowance to the Assistant Collector, Kánara Range, having remained in arrears, and to no special travelling expenses having been incurred by the Deputy Collector as in the previous year.

Item No. 4. Rs. 74-0-11—Owing to the Assistant Collector in charge Surat Range having drawn tentage at a lower rate.

Item No. 5. Rs. 1,033-4-10—Due to boat allowance in 1892-93 having been included under this head for six months, whereas throughout 1893-94 it was shown under "Boat allowance".

Item No. 9. Rs. 79-8-0—Due to no abnormal charges having been incurred by the Assistant Collector, Kánara, and the Deputy Collector as in 1892-93, when the arrangements for establishing the Goa Frontier Line were being made.

Item No. 16. Rs. 202-7-11—Due to no special rewards as in 1892-93 having been given in the Kánara and Surat Ranges.

ITEMS OF INCREASE.

Items of increase.

Item No. 6. Rs. 841-8-6.—The increase is observable in the Surat Range, and was probably due to transfers of menials.

Item No. 13. Rs. 1,619-2-6—Due to charges of coppering the boats incurred in 1892-93 having been paid in 1893-94.

Item No. 17. Rs. 2,318-13-9—Due to charges under this head, which were shown under Salt, being under the Accountant General's instructions shown separately.

Charges on account of the items noted below were incurred out of the fixed contract grant of Rs. 5,000 for the Konkan and Gujarát Divisions, and no excess over the sanctioned grant was incurred:

1. Petty supply.
2. Clothing to Huzúr peons.
3. Dead stock articles.
4. Gádis and Takyas.
5. Water-supply.
6. Weather fences.
7. Petty repairs.
8. Stationery.
9. Conveyance of records.

The increase or decrease under other items is trifling and call for no remarks.

Offences against the Sea Customs Act.

68. The number and results of cases adjudicated during the year under report and in the four previous years are shown in the following table:

	Number of cases adjudicated.	Number of cases dismissed.	Number of cases in which Penalties were awarded.	Estimated value of Property confiscated.	Amount of Penalties awarded.
				Rs. a. p.	Rs. a. p.
Northern Division—					
1889-90	74	3	71	2,185 6 6	1,175 8 0
1890-91	118	...	118	3,801 14 5	1,584 4 0
1891-92	94	....	94	1,033 2 6	1,117 8 0
1892-93	57	...	57	1,060 7 7	582 4 0
1893-94	67	...	67	1,108 6 7	366 6 0
Southern Division—					
1889-90	257	4	253	3,101 8 11	635 8 0
1890-91	168	11	157	1,311 15 2	2,042 8 0
1891-92	185	...	185	2,013 3 2	541 4 0
1892-93	242	3	239	3,598 15 8	562 14 0
1893-94	251	1	250	6,398 10 3	587 7 0
Total—					
1889-90	331	7	324	5,286 15 5	1,811 0 0
1890-91	286	11	275	5,113 13 7	3,626 12 0
1891-92	279	...	279	3,046 5 8	1,658 12 0
1892-93	299	3	296	4,659 7 3	1,145 2 0
1893-94	318	1	317	7,507 0 10	953 13 0

The number of cases dealt with has increased by 19, and as only one case was dismissed, cases in which penalties were awarded have increased by 21 as compared with the preceding year. There is an increase of Rs. 2,847-9-7 in the estimated value of confiscated property and a decrease of Rs. 191-5-0 in the amount of penalties awarded.

Northern Division.

69. In the Northern Division there were 2 cases of landing goods at unauthorized places, 5 of landing and shipping goods at unauthorized hours, 5 of landing goods without permission, 11 of landing and shipping unmanifested goods, 5 of landing goods short of the manifested quantity, 26 of landing goods in excess of the manifested quantity, and 13 of non-production of documents and passes within 24 hours after anchoring. In these cases penalties to the extent of Rs. 366-6-0 were inflicted.

Southern Division.

70. In the Southern Division there were 75 cases of landing goods without permission, 18 of landing and shipping unmanifested goods, 28 of landing goods short or in excess of the manifested quantity, 66 of non-production of documents or passes within 24 hours after anchoring, 20 of non-production of documents on demand, and 37 of sailing without port clearance. The penalties inflicted in these cases amounted to Rs. 539-5-0. The rest were petty cases of landing goods at unauthorized places, landing and shipping goods at unauthorized hours, anchoring at unauthorized places, and giving false account of cargo.

Clearance of vessels inwards and outwards.

71. The number of vessels which entered inwards and cleared outwards at the different ports of the Presidency was 88,687 and 86,177 respectively as compared with 88,496 and 86,211 in 1892-93.

72. The following table shows the declared value of the import and export trade for the six years ending 1892-93 and for the year under report. The figures do not include imports and exports of Government Stores and Treasure:

Years.	Imports.	Exports.
	Rs.	Rs.
1887-88	2,75,97,644	4,71,91,751
1888-89	2,59,37,426	4,59,27,896
1889-90	2,49,43,362	4,21,47,745
1890-91	2,50,39,472	4,26,81,629
1891-92	2,46,36,445	4,51,95,944
1892-93	2,40,14,346	4,53,82,116
	15,21,68,695	26,85,27,081
Average ...	2,53,61,449	4,47,54,513
1893-94 ...	2,63,96,044	4,29,26,467
	Increase.	Decrease.
	10,34,595	18,28,046

LAND CUSTOMS.

LAND CUSTOMS.

73. The duty-collecting stations open at the end of the year on the Goa and Daman Frontiers were as follows:

Goa Frontier.	Daman Frontier.
Bánda.	Kunta.
Dodámárg.	Chala.
Talewádi.	Páthárpunja.
Castle Rock (Railway Station).	Kalai.
Digi.	Kolak.
Majálli.	

74. The collections made at these stations (exclusive of duty on salt) and the fixed chouth paid by the Dharampor State were as under : Collections.

Items.	1892-93.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import duty	406 0 10	3,796 1 6	3,390 0 8	.....
Export duty	33,212 12 6	20,442 7 0	.....	12,770 5 6
Government share of Land Customs and transit duties in the Dharampor State ...	9,000 0 0	9,000 0 0	.....	.....
Fines and confiscations ...	92 12 2	51 9 6	.....	41 2 8
Miscellaneous	11 2 2	23 0 0	11 13 10	.....
Total ...	42,722 11 8	33,313 2 0	3,401 14 6	12,811 8 2
			Deduct Increase ...	3,401 14 6
			Net Decrease ...	9,409 9 8

The increase of Rs. 3,390-0-8 in import duty is due to the imposition of the new tariff from the 10th March 1894. The decrease in export duty is due to the concession made by Government Resolution No. 930, dated the 2nd February 1893, under which rice may be exported into Goa free of duty by unauthorized routes. This concession has been grossly abused, and has during the year under report caused a loss of revenue amounting to at least Rs. 17,000.

The sum of Rs. 9,000 represents the fixed chouth paid annually by the Dharampor State in lieu of the share in the transit duties belonging to the British Government.

75. The number and results of the cases adjudicated under the Land Customs Act during the year under report were as follows : Offences.

	Number of cases adjudicated.	Number of cases dismissed.	Number of cases in which Penalties were awarded.	Estimated value of property confiscated.	Amount realized by sale of confiscated property.
				Rs. a. p.	Rs. a. p.
Goa Frontier	6	...	6	15 10 9	19 12 2
Daman Frontier	12	...	12	424 0 7	73 6 4
Total ...	18	...	18	439 11 4	93 2 6

On the Goa Frontier there were two cases of carrying goods by unauthorized routes and four of passing goods without application for permission. Goa Frontier.

There were 11 cases of passing goods without application for permission on the Daman Frontier and one of carrying goods by an unauthorized road. Daman Frontier.

76. With greater experience on the part of the Railway officials, the merchants, and the Customs officers, the arrangements made for the passing of goods at Castle Rock worked with perfect smoothness; and after the beginning of the open season no complaints were received. Everything that could be done, with a due regard to the safety of the revenue, was done to ensure the passing of goods without unnecessary delay. As it was found that the intermission of work on Sundays and holidays often caused the detention of a great number of wagons at Castle Rock, Government in their Resolution No. 69 of the 5th January 1894, Revenue Department, sanctioned the entertainment of an Assistant Inspector on Rs. 100 and a clerk on Rs. 40 for four months in the year to be employed during pressure of traffic in passing goods at night, and on Sundays and holidays. The introduction of the new Tariff Act in March necessitated the revision of the regulations, more especially in the direction of providing means Customs arrangements at Castle Rock.

whereby goods sent from one part of British India to another through Portuguese territory by the West of India Portuguese Railway may be re-imported without payment of duty. This however is a matter which properly belongs to the events of the current year, and here it will be sufficient to state that the measures taken have proved wholly satisfactory.

Customs Manager's office at Castle Rock.

77. The Custom House at Castle Rock is the most important under the control of this Department, and stands second to the Bombay Custom House in the whole Presidency. It was determined therefore that the work of the Customs Manager's office should be done entirely in English, and during the year appropriate English forms were prepared and introduced in place of the cumbrous and antiquated vernacular forms which were formerly used in Land Custom-houses. This has led to a very great improvement in the conduct of business, and the whole of the work now lies open to the inspection of the supervising officers.

Buildings at Castle Rock.

78. The buildings constructed at Castle Rock during the year comprise a Customs Manager's office and quarters, a bungalow for the Assistant Collector in charge of the Goa Frontier, quarters for the Inspector and Assistant Inspector, and lines for the kárkúns and peons. The shed and sidings intended for the use of the Customs Department were not completed owing, I believe, to some miscalculation on the part of the officers responsible for the work as to the amount of material required.

Goa Frontier Establishment.

79. No effort has been spared to place the Goa Frontier line on a thoroughly satisfactory footing. The line has again been carefully examined throughout its whole length, weak points have been strengthened by building new guard-houses, and the force has been distributed to the best advantage. Bungalows have been built for the accommodation of the Inspectors of the above-ghát beats at Kunkumbi, Talewadi, and Diggi; and these officers who have spent two monsoons in wattle-and-daub hovels at places where the rainfall ranges between 300 and 400 inches, are now comfortably housed. Sites have been selected and plans and estimates prepared for bungalows at the four Inspectors' stations below-ghâts, Dodamarg, Banda, Saturde, and Gopshitta; and these will be built as soon as funds can be provided. A new Custom-house has been built at Talewadi.

Daman Frontier.

80. There has also been a marked improvement in the efficiency of the Daman Frontier line. The first recruitment of the force was necessarily hurried, and among the men engaged there were many Dhondias and Dublas, who were intolerant of discipline and more likely to help smuggling than to prevent it. These have gradually been weeded out, and men of a better class have been enlisted. Bungalows have been built for the two Inspectors at their head-quarters, Bagwada and Namdha.

A'BKA'RI.

A'BKA'RI.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80 ...	477,459	10,56,909
1880-81 ...	502,859	11,54,289
1881-82 ...	596,748	12,57,380
1882-83 ...	723,832	13,98,438
1883-84 ...	889,195	16,02,117
1884-85 ...	892,810	19,65,960
1885-86 ...	1,064,256	23,40,680
1886-87 ...	982,447	21,97,644
1887-88 ...	1,077,407	23,05,478
1888-89 ...	863,786	20,59,908
1889-90 ...	1,185,761	22,35,893
1890-91 ...	1,270,166	23,71,092
1891-92 ...	1,356,702	26,83,238
1892-93 ...	1,348,107	27,19,867
1893-94 ...	1,331,300	26,71,589

81. The transactions of the department under this head show a decrease of 16,807 gallons and a falling off of Rs. 48,278 in the revenue. This decrease in removals is due to a diminution in the quantity removed to Bombay and the Kolába Districts, and to no removals having been made to Murúd in the Janjira State.

82. The removals during the year may be classified as under: Removals classified.

Country Liquor.	Gal.	pts.		Rs.	a.	p.
For Bombay	441,528	5	Duty assessed and collected ...	13,90,200	9	7
,, Murúd in Janjira State...	.....		Do. do. ...	.....		
,, Karáchi	41,241	3	Do. do. ...	1,32,360	6	0
,, Thána and Kolába ...	835,235	6	Do. but not collected	11,30,265	1	6
,, Ratnágiri and Kánara ...	10,242	7	Do. do. ...	10,966	8	2
,, Broach	2,971	5	Do. do. ...	7,057	9	9
Total ...	1,331,220	2	Total ...	26,70,850	3	0
Rectified spirits—Spirits of wine	79	7	Duty assessed and collected ...	738	14	4
Grand Total ...	1,331,300	1	Grand Total ...	26,71,589	1	4

83. The decrease of 16,319½ gallons in removals to Bombay is partly due to the slackness of business in the mill industry and partly to liquor shops in Bombay having been closed for more than a fortnight in August last owing to riots in the city. Increase or decrease in removals, Bombay.

84. No indent was made during the year under report by the Janjira State, which is due to the requirements of the people being met by the locally manufactured toddy spirit. Janjira.

85. There is a slight improvement of 890-2 gallons exports to Karáchi. Karáchi.

86. The increase of 15,669½ gallons in removals to the Thána District is accounted for by the decrease in removals in the preceding year. Thána.

87. The decrease of 13,581-1 gallons in removals to the Kolába District is mainly due to the temperance movement set on foot in some places as a protest against land revenue enhancements. Kolába.

88. The increase of gallons 3,754¼ and 1,553-5 in removals to the Ratnágiri and Kánara Districts respectively is due to a growing preference on the part of the people for mhowra spirit. Ratnágiri and Kolába.

89. A quantity of 2,971-5 gallons was under orders conveyed in your No. 3167 of the 26th June 1893 removed by the Abkári farmer to Broach. Broach.

90. The rate of duty per gallon charged on liquor exported to Bombay remained unchanged at Rs. 3 per Imperial gallon of 25° U. P. with a *pro rata* addition up to 10° U. P. The average strength and incidence of duty stood at 21·3° U. P. and Rs. 3-2-4 respectively as in the previous year. Rate of duty in Bombay.

91. There has again been a falling off in the exports of spirits of wine to Bombay, due, as noticed in the previous year's report, to the fact that spirits of wine locally manufactured cannot compete in cheapness with the imported article. The rate of duty remained at Rs. 6 per Imperial gallon of proof strength with a *pro rata* addition for increased strength. The average strength and incidence of duty were 54·1 O. P. and Rs. 9-4-0 respectively against 53·4 O. P. and Rs. 9-3-4 in 1892-93. Spirits of wine.

92. The rates of duty for Sálsette and Bassein Tálukas and the whole of the Kolába District were the same as in the previous year, viz. Rs. 2-4-0 and Rs. 1-2-0 per gallon of 25° U. P. and 60° U. P. strength respectively. For Dáhánu and Máhim they were at Rs. 1-12-0 and Rs. 0-14-0, while for Umbergaon they were Rs. 1-8-0 per gallon of 25° U. P. and Re. 0-12-0 per gallon of 60° U. P. No change was made in the rates for the Ratnágiri and Kolába Districts, which stood at Rs. 1-6-0 per gallon of 25° U. P. and annas 11 and Rs. 1-1-7 per Imperial gallon of 60° U. P. and 40° U. P. strength respectively. The rate of duty for exports to Broach was Rs. 2-6 per gallon of 25° U. P. strength. Rates of duty in Thána, Kolába, Ratnágiri, and Kánara.

Methylated Spirits.

93. No methylated spirit was removed during the year under report.

Collections.

94. The following table shows the total amount collected by the Department this year as compared with the last:

Items.	1892-93.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay	14,41,333 1 6	13,90,200 9 7	.....	51,132 7 11
2. Do. do. do. to Karáchi.	1,30,001 4 0	1,32,360 6 0	2,359 2 0	.....
3. Do. do. on do. exported to Murúd	6,869 6 3	.....	.....	6,869 8 3
4. Do. do. on rectified spirits ...	2,352 3 7	738 14 4	.....	1,613 5 3
5. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána, Kolába, Ratnágiri, and Kánara	42,146 0 1	41,609 15 8	.....	536 0 5
6. Miscellaneous	216 0 10	224 8 4	8 7 6	.....
Total ...	16,22,918 0 3	15,65,134 5 11	2,367 9 6	60,181 3 10
			Deduct Increase ...	2,367 9 6
			Net Decrease ...	57,783 10 4

The decrease under items 1, 3, 4, and 5 is due to smaller exports of liquor to Bombay and Janjira, and of rectified spirits to Bombay.

The increase under item No. 2 is due to larger exports to Karáchi.

EXPENDITURE.

95. The expenditure incurred by this Department in connection with the management of the Uran Distilleries during 1893-94, as compared with 1892-93, is shown below:

Items.	1892-93.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment ...	20,161 9 2	21,249 5 10	1,087 12 8	.....
2. Travelling allowance to establishment	74 13 9	19 10 0	.....	55 3 9
3. Petty supply allowance ...	120 0 0	120 0 0	.....	.....
4. Service stamps and postage.	84 8 0	69 2 0	.....	15 6 0
5. Dead-stock articles ...	17 8 0	43 0 0	25 8 0	.....
6. Refund of establishment cess	17,277 7 3	19,856 3 7	2,578 12 4	.....
7. Telegram charges	.....	.....	.....	.....
8. Clothing for peons... ...	361 8 0	1,200 0 0	838 8 0	.....
9. Municipal taxes	20 0 0	14 8 0	.....	5 8 0
10. House-rent	.....	741 2 5	741 2 5	.....
11. Miscellaneous	.....	.....	.....	.....
12. Petty construction and repairs	8 0 0	8 6 0	0 6 0	.....
13. Hutting money	425 11 11	35 5 4	.....	390 6 7
Total ...	38,551 2 1	43,356 11 2	5,272 1 5	466 8 4
		Deduct Decrease ...	466 8 4	
		Net Increase ...	4,805 9 1	

The increase of Rs. 1,087-12-8 in item No. 1 is due to acting allowance being paid to the acting Supervisor during Mr. Carrell's absence on privilege leave and to the grant of Exchange compensation to the Supervisor and his Assistant.

The increase of Rs. 2,578-12-4 in item No. 6 is chiefly due to larger exports, and consequently larger recoveries on account of establishment charges in the revenue year 1892-93 than in the year 1891-92 and partly to less deduction from the recoveries for 1892-93.

Item No. 8, Rs. 838-8-0.—The increase is due to both light and warm clothing having been issued in the year under report.

Items Nos. 10 and 13, net increase Rs. 351-11-10.—Due to the difference between the amount of rent recovered from the Assistant Supervisor and the amount fixed on account of rent by the Public

Works Department for the bungalow occupied by him having been adjusted this year under the orders of Government by debit to "Excise" and credit to 'Public Works Department.'

The charges on account of petty supply, petty repairs, and dead stock articles were incurred from the fixed contract grant of Rs. 290 for the Uran distilleries.

ALLOWANCES AND ASSIGNMENTS.

ALLOWANCES AND ASSIGNMENTS.

96. The expenditure incurred under this head during the year under report amounted to Rs. 38,907-8-2 against Rs. 15,267-9-10 in the previous year. The increase of Rs. 23,639-14-4 is due to the awards of the Mixed Commission paid by the Assistant Collector of the Goa Frontier and Surat having been shown under this head.

Allowances and assignments.

LOCAL FUNDS.

LOCAL FUNDS.

97. The rates of port dues in both the Northern and Southern groups remained unaltered during the year, viz. 3 annas per ton in case of sailing vessels and 4½ annas per ton in the case of steamers, payment at any one port of the group clearing the vessel at all ports of the same group for 30 days.

Rates of Port dues.

98. The surplus balances invested in Government paper up to the end of the year on account of the Northern and Southern groups are as under :

Investment of surplus balances.

Northern Group Ports Fund	... Rs. 61,200
Southern Group Ports Fund	... „ 1,11,700

99. The buoys, beacons, and light-houses were effectually maintained and kept in good order during the year.

Buoys, Beacons, and Light-houses.

Lights in the Northern Division.

Northern Division.

100. *Tápti Light.*—A new burner to burn heavy mineral oil has been procured for this light to replace the old worn-out burner.

101. *Bhagwa Dándi Light.*—It was reported last year that this light was in an unsafe condition owing to the encroachment of the sea on the sand bank on which the light is situated. In June 1893 a heavy sea swept away the embankment which had been put up to protect the light and scoured away the sand below the service cabin to a depth of 12 feet. I visited the place on the 29th January and found the mast still standing imbedded in the core of masonry which had been built round it when it was erected. It presented a very curious spectacle which spoke well for the thoroughness and soundness of the work. A fresh site has been chosen for the light about 600 yards inland from the present site, and preparations are now being made to exhibit the light on this site at the beginning of the fair season.

102. *Perim Light.*—A new burner to burn heavy mineral oil has been procured for this light and will be fitted next season. I visited this light on the 29th January and found everything in good order.

103. *Lohara Light.*—A new red dioptric lantern of the 5th Order has been purchased for this light to replace the present lantern which is ineffective.

Lights in the Southern Division.

Southern Division.

104. *Jaitápur Light.*—Arrangements have lately been made at the request of Messrs. Shepherd and Company to exhibit this light throughout the year instead of from the 11th September to the 10th June as heretofore.

105. *Vengurla Port Light.*—This light is now exhibited throughout the year under sanction conveyed in Government Resolution No. 5918 of the 16th August 1893, Revenue Department.

106. *Vengurla Rock Light.*—The roofs of the buildings have been cemented in order that the rain water running off may be secured in a pure condition. I visited the light on the 27th February and found the establishment cheerful and contented. The landing stage requires repairs and steps are being taken to have it put in good order.

107. Proposals for the exhibition of new lights at Gogo in the Northern Division, and Harnai and Jaygad in the Southern Division, have been sanctioned, and these lights will be exhibited next season.

108. The lightning conductors attached to the light-houses were duly tested by the officers of the Public Works Department and were found to be in good order, with the exception of those at Kárwár and Vengurla. The Superintending Engineer has taken steps to remedy the defect noticed.

109. All the lights and light-houses have been efficiently maintained and kept in good repair during the year under report. They have repeatedly been visited and inspected during the year by the Sarkárkúns, Coast Guard Inspectors, and Assistant Collectors. No complaints were received, and no irregularities of a serious nature on the part of the establishment were brought to notice.

Collections.

110. The following table shows the revenue collected during the year in contrast with the collections of the previous year :

Items.	1892-93.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund—				
Port-dues	29,090 5 6	29,222 4 6	131 15 0	.....
Proceeds of goods washed ashore	2,016 15 8	2,467 14 5	450 14 9	.....
Proceeds of useless articles...	76 5 5	12 8 0	.....	63 13 5
Advances refunded by the Public Works Department and the Local Board ...	288 8 1	2,749 5 1	2,460 13 0	.....
Miscellaneous	4 6 5	22 6 11	18 0 6	.....
Interest on Government Promissory Notes	1,320 11 2	2,411 10 4	1,090 15 2	.....
Total Northern Division ...	32,797 4 3	36,886 1 3	4,152 10 5	63 13 5
Southern Ports Fund—				
Port-dues	46,152 15 3	47,520 11 4	1,367 12 1	.....
Proceeds of goods washed ashore	6,166 12 9	1,501 2 3	.....	4,665 10 6
Proceeds of useless articles...	43 9 10	13 12 10	.....	29 13 0
Advances refunded by the Public Works Department.	47 3 9	70 12 0	23 8 3	.....
Miscellaneous	33 2 9	83 1 9	49 15 0	.....
Interest on Government Promissory Notes	2,960 9 4	3,864 0 8	903 7 4	.....
Fines	118 0 0	37 6 6	.....	80 9 6
Contribution for wharves ...	660 0 0	660 0 0	.....	.....
Total Southern Division ...	56,182 5 8	53,750 15 4	2,344 10 8	4,776 1 0
Grand Total ...	88,979 9 11	90,637 0 7	6,497 5 1	4,839 14 5
		Deduct Decrease ...	4,839 14 5	
		Net Increase ...	1,657 6 8	

Northern Group.

111. The increase of Rs. 450-14-9 under "Proceeds of goods washed ashore" is in the receipts of the Surat Range.

The increase of Rs. 2,460-13 in "Advances refunded" is due to the work of making additions to the wharf at Whittle Bandar having been deferred as per your No. 1384, dated the 15th March 1892.

The increase of Rs. 1090-15-2 in "Interest on Government securites" is due to the interest on the additional promissory notes for Rs. 28,100 purchased during the year.

The fluctuations in other items are trifling, and call for no remarks.

The only items requiring explanation are "Proceeds of goods washed ashore" and "Interest on Government securities." The decrease of Rs. 4,665-10-6 under the first head is due to fewer wrecks than in the preceding year, and an increase of Rs. 903-7-4 under the second head is due to the interest on additional promisory notes of the nominal value of Rs. 37,500 purchased during the year. The fluctuations under other items are trifling and call for no remarks. Southern Group.

112. The various items of expenditure incurred by this Department to the debit of Port Funds during the year are contrasted below with the corresponding items in 1892-93: Expenditure.

Items.	1892-93.	1893-94.	Increase.	Decrease.
Northern Ports Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Establishment ...	345 2 4	343 3 5	.....	1 14 11
Contingencies	12 0 0	12 0 0	.....	.....
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Removal of waifs	684 6 2	583 4 0	.....	101 2 2
Pensions and Gratuities ...	194 13 0	335 14 1	141 1 1	.....
Vessels, Boats, and Buoys—				
Establishment	555 10 8	530 0 0	.....	25 10 8
Contingencies	816 1 2	673 15 6	.....	142 1 8
Investment in Government Securities	.....	29,960 4 6	29,960 4 6	.....
Purchase and maintenance of Buoys	3 7 0	1,493 1 0	1,489 10 0	.....
Ferry hire	.....	30 0 0	30 0 0	.....
Beacons and Light-houses—				
Establishment	3,701 0 8	3,737 15 2	36 14 6	.....
Contingencies	2,139 12 2	5,318 4 8	3,178 8 6	.....
Travelling allowance to Establishment	9 10 0	54 0 0	44 6 0	.....
Refunds	14 9 6	3 12 9	.....	10 12 9
Accountant General's Audit Fees	101 0 0	113 0 0	12 0 0	.....
Construction and Repairs—				
By Public Works agency ...	5,285 8 0	5,410 8 0	125 0 0	.....
By Civil agency	975 13 6	1,128 1 10	152 4 4	.....
Total Northern Ports Fund ...	19,838 14 2	54,727 4 11	35,170 0 11	281 10 2
Collection and Management—				
Pay of Port Officer	2,400 0 0	2,615 4 10	215 4 10	.....
Do. of Establishmennt ...	992 3 7	878 1 10	.....	114 1 9
Contingencies	157 12 1	148 5 4	.....	9 6 9
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Investment in Government Securities	.....	39,428 7 4	39,428 7 4	.....
Vessels, Boats, and Buoys—				
Establishment	2,617 14 1	2,562 2 4	.....	55 11 9
Contingencies	1,866 3 3	1,261 11 4	.....	604 7 11
Purchase and Maintenance of Buoys	2,381 0 8	2,422 8 3	41 7 7	.....
Beacons and Light-houses—				
Establishment	10,385 1 3	10,251 5 11	.....	133 11 4
Contingencies	7,623 13 4	6,483 9 5	.....	1,140 3 11
Refunds	579 7 0	739 14 7	160 7 7	.....
Removal of Waifs and Salvage.	884 0 1	2,065 6 1	1,181 6 0	.....
Travelling Allowance to Establishment	31 4 9	36 2 3	4 13 6	.....
Accountant General's Audit Fees	155 0 0	175 0 0	20 0 0	.....
Miscellaneous	.....	4 10 11	4 10 11	.....
Construction and Repairs—				
By Public Works agency ...	5,334 7 7	5,570 5 3	235 13 8	.....
By Civil agency	253 10 2	820 15 10	567 5 8	.....
Pensions and Gratuities ...	288 0 0	305 12 8	17 12 8	.....
Total Southern Ports Funds.	40,949 13 10	80,769 12 2	41,877 9 9	2,057 11 5
Total Northern and Southern.	60,788 12 0	1,35,497 1 1	77,047 10 8	2,339 5 7
		Deduct Decrease ...	2,339 5 7	
		Net Increase ...	74,708 5 1	

Northern Ports Fund.

113. The increase of Rs. 1,489-10-0 under "Purchase and maintenance of buoys" is due to cost of providing one large and two small conical buoys for the Surat Range.

The increase of Rs. 3,222-14-6 in Light-house contingencies and travelling allowance is due to the cost of burners for the Piram and Tápti lights, purchase of which was sanctioned in Government Resolution, Revenue Department, No. 5869, dated the 14th August 1893. The decrease of Rs. 101-2-2 under "Removal of waifs" is due to ordinary fluctuations.

The increase of Rs. 141-1-1 in "Pensions and gratuities" is due to pension commencing from 7th November 1892 to February 1894 being paid to the late Sarang at the Piram Light-house. The increase of Rs. 29,960-4-6 in "Investment in Government securities" is due to notes of the nominal value of Rs. 28,100 having been purchased.

Southern Ports Fund.

114. The increase under "Pay of Port Officer" is due to the grant of Exchange compensation.

The decrease of Rs. 604-7-11 under "Vessels and Boats Contingencies" is due to no expenditure for building new boats having been incurred during the year under report.

The decrease of Rs. 1,140-3-11 in "Light-house Contingencies" is due to the smaller supply of oil and stores for the lights.

The increase of Rs. 39,428-7-4 under "Investments" is due to promissory notes of the nominal value of Rs. 37,500 purchased by the Accountant General.

The increase of Rs. 160-7-7 on account of refunds is due to maximum rates of dues being charged before due date and which had to be refunded.

An increase of Rs. 1,181-6-0 in "Removal of waifs" is due to the repayment of the sale-proceeds of waifs in the Ratnágiri Táluka.

The increase of Rs. 235-13-8 under the "Construction and Repairs by Public Works agency" is due to the removal of the light mast at the Vengurla Port Light-house.

The increase of Rs. 567-5-8 under "Construction and Repairs by the Civil agency" is due to the construction of a road from the Ghodbandar Sarkarkun's office to the main road, widening of the existing departmental road at Rai, and to charges incurred in repairing the water-pipe and the wharf at Chendni Bandar. The fluctuations in other items are trifling and call for no remarks.

115. The uninvested balances on the 31st March 1894 were as shown below;

	Northern Group Ports Fund.			Southern Group Ports Fund.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on the 1st April 1892 ...	47,802	13	1	62,282	13	6
Receipts in 1893-94	36,886	1	3	53,750	15	4
	84,688	14	4	1,16,033	12	10
Less expenditure incurred in 1893-94.	54,727	4	11	80,769	12	2
Balance on the 31st March 1894 ...	29,961	9	5	35,264	0	8

The balances are smaller than at the end of the previous year owing to Rs. 29,960-4-6 from the Northern and Rs. 39,428-7-4

from the Southern Group Ports Fund having been invested in Government securities.

116. The following are the particulars of the other Excluded Local Funds in charge of this department. The figures, together with those of Port Funds, make up the totals shown under the heading "Port dues" &c. "Local Funds" in the table subjoined to paragraph 6:

Tankaria Dharam Talâo Fund.

Items.	1892-93.	1893-94.	Increase.	Decrease.
	Rs. a. p	Rs. a. p.	Rs. a. p.	
Revenue	57 12 0	59 0 0	1 4 0	...
Expenditure ...	59 8 0	59 13 5	0 5 5	...

Cambay and Jambusar Ferry Fund.

Items.	1892-93.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Revenue	54 6 0	60 3 6	5 13 6	...
Expenditure ...	.....	.....	.....	...

Horse Fund.

Items.	1892-93.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Revenue	1,700 4 6	2,350 12 2	650 7 8	...
Expenditure ...	1,636 6 6	5,489 7 3	3,853 0 9	...

NATIVE PASSENGER SHIPS' ACT.

NATIVE PASSENGER SHIPS' ACT.

117. There were no cases under this Act during the year under report.

118. Messrs. Shepherd and Company have as usual enjoyed a monopoly of the passenger traffic by coasting steamers throughout the whole season. Their cargo and passenger traffic between Bombay and Marmagoa and Mangalore continued to be conducted on the same lines as in the previous year. The Company have added another steamer, the "Bahaduri," to their fleet.

119. The system of licensing boats for the conveyance of passengers between the steamers and the ports of call has, on the whole, worked smoothly. Two prosecutions were preferred against the Captain of the S. S. "Gharpuri" and "Savitri" for having disembarked passengers without hoisting the rendezvous flag. The Captain of the "Gharpuri" was fined Rs. 5 and the case against the other Captain was withdrawn.

120. Eight cases for contravening the provisions of licenses were preferred against the tindals of the boats employed in carrying passengers, and they were fined in the aggregate Rs. 25.

121. On one occasion the Captain of the S. S. "Setrunji" put in at Dhamankot, sub-port under Jaygad, and sailed without a port clearance, thus committing a breach of the general pass rules. The Captain was fined Rs. 25 by the Collector of Customs, Bombay, to whom the papers were sent for adjudication. With the exception noted above, Messrs. Shepherd and Company's arrangements were satisfactory.

CONTRABAND OPIUM.

CONTRABAND OPIUM.

122. There were 173 cases of contraband opium detected by men of the Northern Frontier Preventive Force, most of them of a petty nature, the quantity seized being sers 17 tolas $48\frac{7}{16}$, against 211 seizures in the previous year in which sers 35 and $6\frac{7}{8}$ tolas were attempted to be smuggled. One hundred and seventy-six persons were arrested and prosecuted of whom 174 were convicted and 2 acquitted, the percentage of convictions on the number prosecuted being 98·8. The estimated value of confiscations was Rs. 402-5-7 against Rs. 826-1-4 in the preceding year. There were no heavy seizures nor were any carts or animals seized except one camel worth Rs. 20. The great majority of the cases (161) detected occurred on the lines of Railway.

123. The only case of importance was detected by Mr. Macnamara, Inspector of the Sháhpur Beat on the Northern Frontier. The licensed opium vendor of Dedadra in the Wadhwán State had long been suspected of importing contraband opium from Málwa and selling it under cover of his license. On the 10th December 1893, Mr. Macnamara searched his house and found 1 seer $9\frac{1}{2}$ tolas of contraband opium. But there were indications in the shape of wrappers lately used for packing opium that a considerable quantity had been received which was probably concealed elsewhere, a quantity sufficient to meet current demands only being kept in the house. The case was tried by the First Class Magistrate, Wadhwán, who convicted the accused and sentenced him to pay a fine of Rs. 40. On revision by the Assistant Political Agent the fine was enhanced to Rs. 750. The Darbár at first refused to grant a reward of more than Rs. 5, but on further representations made through the Political Agent, a special reward of Rs. 50 was granted to the informer. The importance of the case lies in the confirmation which it affords to the general opinion that the traffic in contraband opium is to a great extent carried on by the licensed vendors of the Káthiáwár States. In the well known Limbdi case, in which a large quantity of opium was seized, the opium contractor of the State was concerned, and this year another large seizure has been made on the premises of a licensed vendor at Liláput. It seems at least doubtful whether the Darbár officials make any serious attempt to suppress the traffic.

PETROLEUM.

PETROLEUM.

124. Petroleum which has already been imported, paid duty and undergone test at Bombay is allowed to be imported at Castle Rock *vid* Marmagao on satisfactory proof of identity.

125. During the year under report 2,003,222 gallons of petroleum were imported at Castle Rock for transmission to places above Ghats.

A quantity of 408 gallons was imported at Ankola from Marmagao during the year under report in contravention of Rule 3 of the Petroleum Rules. The importer was given the option of re-exporting it to Marmagao, but as he refused to do so, he was prosecuted and, on conviction, was fined Rs. 50. In another case a quantity of petroleum illegally imported from Káthiáwár was seized at the Viramgám Railway Station. The importer was

given an opportunity to take it back into Káthiáwár, and on his refusal, the petroleum was confiscated and destroyed.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

126. The maps attached to this report are similar to those used for the report of the previous year. The maps of the Goa and Daman Frontiers are inaccurate in some respects, but it has not been thought worth while to prepare new maps pending certain changes in the arrangements which are under consideration. Maps.

127. No casualties occurred in the superior staff of the department during the year under report. Casualties.

128. The conduct of the subordinate establishment was, on the whole, satisfactory. The extent to which it was found necessary to inflict different degrees of punishment is briefly noted below. Conduct of the Establishment.

129. Four sepoys were dismissed the service, 14 sepoys were degraded, 406 peons and 49 savárs were fined, and 55 sepoys resigned the service on the Northern Frontier during the year. Northern Frontier.

130. In the Khárághoda Range 5 peons were fined, 12 deserted, and 9 resigned the service. Khárághoda.

131. In the Surat Range, a nákedár on the Daman Frontier was dismissed the service for exacting illegal gratifications, and 10 peons, 2 khalásis, and a farás were dismissed the service for neglect of duty, for preferring false charges against their superior officers, and for making false depositions. Surat Range.

132. In the Southern Division a kárkún was dismissed for issuing a bag of salt in excess of the authorized quantity. Eighteen persons were dismissed—10 for overstaying leave, 1 for neglect of duty, 4 for having been concerned in giving salt in excess of the quantity covered by permits, 1 for stealing salt, and 2 for other minor offences. Southern Division.

133. On the Goa Frontier 9 men were dismissed the service for breach of discipline and for other minor offences. Goa Frontier.

134. The extension of the old agar, the unseasonable rain in November, the great increase in the issues of salt, and a heavy storage, all combined to render the work of the officers of the department at Khárághoda unusually difficult. I am glad to be able to report that the Assistant Collector, Mr. H. G. Bulkley, proved himself fully equal to the occasion, and the success of the year's operations is in a great degree due to his exertions. Khán Sáheb Ghulám Mustáfa, the Agar Inspector, although suffering from bad health, has added to his reputation as a thoroughly efficient officer, and his management of the salt-works and the village leaves nothing to be desired.

135. There has been a very distinct improvement in the discipline and efficiency of the Northern Frontier line since it has been in Mr. Close's charge.

136. Mr. Cadell, I. C. S., who was in charge of the Surat Range for the last three months of the year, has submitted an excellent report, which shows that he has spared no pains to make himself thoroughly acquainted with his duties.

137. Mr. C. A. Pogson deserves special commendation for the good work which he has done on the Goa Frontier. The progress which he has made in bringing a new and extremely difficult charge into good order is most satisfactory.

138. I am indebted to Mr. W. H. McCann, the Assistant Collector in charge Coast Guard Service, for valuable assistance in many matters of importance, especially in effecting improvements to existing light-houses and preparing plans for new ones. A new

barge intended to replace the old barge used as a floating preventive station at Bassein was built during the year under his supervision. Government have approved of the scheme which I have submitted last year for the gradual replacement of the worn-out boats of the Coast Guard fleet by new boats, and work has begun upon the first two of the series which will be built on the lines of the "Evelyn" designed by Mr. McCann.

139. During my visits to Uran I have noticed with much satisfaction the method and order with which work at the Distilleries is carried on under Mr. Carell's supervision. It would be difficult to find any business of equal magnitude which is conducted with such perfect ease and regularity.

140. Of the Inspectors Mr. Moon and Mr. Macnamara on the Northern Frontier, Mr. Judge and Mr. Clark on the Daman Frontier, Mr. Brendon, Mr. Pain, Mr. Dart, Mr. Devlin, and Mr. Hutchinson on the Goa Frontier, have all done good service. Mr. Brendon, who, as Inspector at Castle Rock, has done much to improve the state of business, acted as Assistant Collector, Goa Frontier, for three months and performed the duties of the post satisfactorily. Mr. Wadham, the Senior Coast Guard Inspector in the Northern Division, has proved himself to be an active and trustworthy officer.

141. Among the Sarkárkúns I would specially mention Mr. Harischandra Gopálji, who has exerted himself to improve the state of affairs at Dharasna, Ráo Sáheb Rámchandra Yeshwant Chowbal of Bassein, Ráo Sáheb Sitárám Mairal of Mátunga, who has since retired after a long and faithful service of 35 years, and Ráo Sáheb Sitárám Mahipat of Uran.

I have the honour to be,
Sir,
Your most obedient Servant,

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. I., showing the Sanctioned Strength of Establishment of the Salt Department according to Grades for the year 1893-94.

	Rs. 1,200.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to 99.	Rs. 51 to 75.	Rs. 26 to 50.	Rs. 11 to 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Deputy Collector	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Assistant Collectors	..	..	3	2	3	..	2	1	..	..	..	..	..	..	..	..	..	..	..	..	11	
Coast-Guard Inspectors	..	..	..	..	..	..	..	..	..	1	2	1	2	1	2	..	6	..	..	..	15	
Supervisor and Assistant Supervisor, Uran Distilleries	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	
Superintendent of Salt Depôt	..	..	..	..	..	..	..	1	..	..	1	..	1	..	1	..	..	..	..	..	4	
Sar-kárkuns and Special Officer and Customs Manager	..	..	..	..	..	..	..	..	..	2	2	1	4	3	4	4	12	3	..	..	35	
Daroga and Preventive Officers	..	..	..	..	..	..	..	..	..	..	..	2	2	3	7	1	2	..	..	..	17	
Inspectors	..	..	..	..	..	2	..	4	..	2	5	2	5	..	2	1	7	1	..	..	31	
English Writers	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2	1	1	35	31	..	71	
Kárkuns	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2	216	400	..	619	
Risáldárs	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2	..	..	3	
Mounted Force	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	110	..	..	110	
Petty Officers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	428	13	444	
Sepoys	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,452	4,452	
Khalásis, watermen and menials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	76	355	435	Total for 1892-93 .. .. 6,233 Plus — Net increase — *vide* remarks made below .. 18
Total	1	1	3	2	4	2	2	6	1	5	10	6	15	7	20	7	30	374	935	4,820	6,251	Total for 1893-94 .. 6,251

Explanation of increase and decrease as compared with the past year :—

Increase.

59 Net increase on account of the Revision of the Runn Salt-works and Depôts in Gujarát and of the Northern Frontier Preventive line—*vide* Government Resolution, Revenue Department, No. 5330, dated 25th July 1893.

9 Additional Establishment for fishcuring yards sanctioned in Government Resolution Revenue Department, No. 7389, dated 10th October 1893, at Kárwár (1) Kárkun at Rs. 15 $\frac{12}{m}$ and 4 Peons below 10, and at Ankola (1) Kárkun at Rs. 15 $\frac{12}{m}$ and 3 Peons below 10.

12 Additional Shilotri Establishment agreed to by farmers of Salt-works entertained during the year 1892-93, and sanctioned in Government Resolution, Revenue Department, No. 8293, dated 13th November 1893, in Matunga Táluka (8) Peons at Rs. 10 and below and in Uran Táluka (4) Peons at 10 and below.

2 Establishment of an Inspector at Rs, 100, and a Clerk at 40 entertained at Castle Rock—*vide* Government Resolution, Revenue Department, No. 69, dated 5th January 1894.

82 Total increase.

Deduct decrease as follows :

44 Net decrease owing to the abolition of the Broach and Surat Salt Depôts Establishments—*vide* Government Resolution, Revenue Department, No. 5330, dated 25th July 1893.

15 Net decrease owing to the transfer to Boat allowance under Special Contingencies of (5) Lascar Establishment below Rs. 10 at Surat, and 10 Bulsar Customs under orders of the Accountant General.

4 Net decrease owing to the Shilotri Establishment in Uran Táluka at Agur Fajli Elai of 4 Peons at Rs. 10 and below struck off from the sanctioned strength as it was not required to be entertained—*vide* Government Resolution, Revenue Department, No. 8293, dated 13th November 1893.

1 Net decrease owing in the re-adjustment of the Establishments in Southern Division, &c., sanctioned in Government Resolution, Revenue Department, No. 9169, dated 14th December 1893, of (1) Shroff at Rs. 35, in Uran Táluka, being permanently transferred to the Account Office, Bombay, where he was on duty.

64 Total decrease.

18 Net increase.

Plus.	Minus.	
0	1	Superintendent at Rs. 125.
0	1	Do. at ,, 100.
1	0	Inspector at ,, 400.
0	1	Do. at ,, 300.
1	0	Do. at ,, 100.
2	0	Do. Rs. 51 to 75.
0	1	Do. ,, 26 to 50.
0	1	Do. ,, 11 to 25.
1	0	Sar-kárkun ,, 51 to 75.
0	1	Do. ,, 26 to 50.
0	1	English writer ,, 11 to 26.
0	2	Kárkuns ,, 26 to 50.
4	0	Do. ,, 11 to 25.
41	0	Sepoys ,, 10 and below.
0	23	Khalásis and Menials Rs. 10 and below.
50	32	

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. II,, showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukas.	Names of Tálukas.	Names of Collectorates and Districts.	Strength of Sanc				
				Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Sirkárkuns, Daroghas, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Northern Frontier Preventive Line.	Ahmedabad, Káthiáwár and Pálanpur.	...	...	1	...	17
	2	Khárághoda and Ahmedabad Depôt.	Ahmedabad ...	...	...	1	...	6
	3	Dholera	Ahmedabad	...	...	...	...	1
	4	Gogha		...	...	...	...	1
	5	Cambay	Kaira	...	...	...	...	1
	6	Jambusar	Broach ...	...	...	...	...	1
	7	Broach		...	...	...	...	1
	8	Surat	.....	...	...	1	7	1
	9	Dharásna	Surat ...	...	...	...	...	...
	10	Bulsár		...	...	...	...	3
	11	Daman Frontier	Surat and Thána ...	...	...	...	...	3
	12	Umbargaon	Thána	...	...	...	...	1
	13	Tárápur		...	..	...	...	1
	14	Bassein		...	...	...	...	2
	15	Ghodbandar		...	...	...	...	3
	16	Trombay		...	1	2	7	5
	17	Mátunga	Bombay	...	...	...	...	2
2. Southern Division.	18	Panvel	Kolába... ...	...	...	...	...	2
	19	Uran		...	...	1	...	6
	20	Karanja		...	...	...	...	3
	21	Sanksi		...	...	...	...	2
	22	Alibág	Ratnágiri ...	...	...	...	...	1
	23	Madad		...	...	...	...	...
	24	Suvurndurg		...	...	...	...	1
	25	Anjanvel		...	...	...	...	1
	26	Ratnágiri		...	...	1	...	1
	27	Viziádurg		...	...	...	...	1
	28	Málvan		...	...	...	...	1
	29	Vengurla		...	...	...	...	1
	30	Shiroda		...	...	...	...	2
	31	Kárwár	North Kánara ...	...	...	1	...	1
	32	Ankola		...	...	...	...	2
	33	Honávar		...	...	...	...	1
	34	Bombay	Bombay	1	...	2	...	...
	35	Duty Collecting Station, Castle Rock.	Goa Frontier ...	...	...	1	1	14
	36	Do. Banda ...						
	37	Do. Kelghat ...						
	38	Do. Diggi ...						
		Total ...	.....	1	1	11	15	89

tioned Establishment.					Salt.	
English Writers.	Kârkuns.	Mounted Force.	Amaldârs, Sepoys, Khalâsis, and other Menials.	Total.	Number of Sazas.	Number of Salt Works.
2	25	113	1,038	A 1,196	...	...
12	17	...	235	B 271	2	2
1	5	...	15	22	...	...
1	1	...	9	12	...	...
...	1	...	14	16	...	...
1	4	...	43	49	...	...
1	4	...	17	23	...	...
3	13	...	132	C 157	...	...
...	...	...	...	.....	1	1
1	22	...	103	129	...	...
...	8	...	260	271	...	...
1	8	...	42	52	1	1
1	9	...	36	47	...	...
1	43	...	296	342	7	28
1	58	...	343	405	9	46
4	52	...	287	D 358	4	23
1	34	...	182	219	6	26
1	33	...	172	208	6	19
10	62	...	405	E 484	11	89
1	29	...	164	197	4	26
1	34	...	182	219	5	32
1	6	...	42	F 50	...	...
...	2	...	4	6	...	...
1	8	...	25	35	...	...
1	9	...	24	35	...	...
2	10	...	56	F 70	...	...
1	9	...	32	43	...	...
1	6	...	24	32	...	...
1	6	...	22	30	...	...
...	15	...	95	112	1	27
3	12	...	57	74	...	...
6	11	...	112	131	1	118
2	12	...	51	66	...	...
5	7	...	27	G 42	...	...
3	44	...	785	H 848	...	...
71	619	113	5,331	6,251	58	438

SALT—*continued.*					SEA	
Quantity produced.	Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses.		
Mds. s. t.	Mds. s. t.	Mds. s. t.				
.....	.....	.....	...	...		
18,96,862 5 0	20,73,186 20 0	.....	...	...		
.....	.....	.....	1	1		
.....	.....	12 20 0	1	1		
.....	.....	.....	1	...		
.....	.....	.....	3	1		
.....	.....	.....	1	1		
.....	.....	.....	4	1		
3,97,578 20 0	3,18,621 0 0	.....	...	...		
.....	.....	88 31 0	4	1		
.....	.....	757 9 47	...	...		
8,101 0 0	8,013 0 0	.....	4	...		
.....	.....	.....	7	...		
11,09,878 20 0	11,36,301 10 0	.....	3	...		
9,41,990 5 0	9,57,165 0 0	.....	5	...		
5,96,002 25 40	5,66,480 30 0	.....	6	...		
6,44,009 10 0	6,36,407 20 0	.....	...	...		
4,11,061 1 0	4,19,211 10 0	.....	4	...		
18,29,573 39 0	17,03,275 20 0	.....	2	...		
4,70,547 20 0	5,10,321 26 36	.....	1	...		
3,44,810 10 57	3,47,880 19 0	.....	1	...		
.....	.....	.....	5	...		
.....	.....	.....	...	...		
.....	.....	.....	3	...		
.....	.....	.....	2	1		
.....	.....	.....	4	1		
.....	.....	.....	2	1		
.....	.....	.....	3	2		
.....	.....	.....	2	2		
66,451 3 0	66,591 0 0	.....	1	...		
.....	.....	2,629 16 60	4	2		
1,15,040 20 0	1,31,091 0 0	.....	3	...		
.....	.....	6,599 31 45	5	1		
.....	.....	5,251 4 46	...	...		
	11,776 0 0	2,14,309 29 70	...	...		
.....	.....	91,171 27 70	...	...		
		2,013 5 40	...	...		
		3,346 30 70	...	...		
88,31,906 19 17	88,86,321 35 36	2,54,180 7 48	82	16		

CUSTOMS.								
Value of Trade.						Number of Cases adjudicated.		
Imports.			Exports.			Under Salt Acts.	Under the Sea and Land Customs Acts.	Under Opium Acts.
Rs.	a.	p.	Rs.	a.	p.			
.....			.....			147	4	173
.....			.....			.....	.....	.....
8,91,155	0	0	23,27,606	0	0	.....	13	.....
2,86,334	0	0	1,95,354	0	0	.....	12	.....
.....			.....			41	.....	.....
3,56,362	0	0	2,41,595	0	0	1	3	.....
21,92,213	0	0	20,07,646	0	0	1	4	.....
25,84,620	0	0	17,89,738	0	0	1	9	.....
.....			.....			5	.....	.....
5,76,153	0	0	10,73,410	0	0	3	26	.....
.....			.....			156	8	.....
1,07,415	0	0	3,58,351	0	0	5	.....	.....
4,57,111	0	0	9,20,914	0	0	2	1	.....
5,01,191	0	0	11,50,486	0	0	13	15	.....
3,36,117	0	0	11,22,068	0	0	5	15	.....
44,88,580	0	0	48,15,889	0	0	22	13	.....
.....			5,70,123	0	0	7	.....	.....
6,41,839	0	0	16,66,281	0	0	8	98	.....
9,07,087	0	0	87,81,880	0	0	5	16	.....
1,63,824	0	0	19,00,455	0	0	6	32	.....
5,50,039	0	0	10,61,135	0	0	14	9	.....
6,63,032	0	0	7,22,217	0	0	9	5	.....
.....			.....			.....	.....	.....
10,15,200	0	0	6,55,535	0	0	11	3	.....
20,17,967	0	0	28,94,904	0	0	.....	4	.....
14,19,897	0	0	11,12,052	0	0	.....	15	.....
15,76,036	0	0	20,51,413	0	0	3	.....	.....
7,84,318	0	0	4,64,902	0	0	17	1	.....
19,16,865	0	0	18,74,176	0	0	4	1	.....
94,522	0	0	80,935	0	0	12	2	.....
3,77,395	0	0	4,22,253	0	0	16	8	.....
1,83,830	0	0	3,32,676	0	0	6	5	.....
13,06,940	0	0	23,32,473	0	0	36	9	.....
.....			.....			8 Jath State.	.....	.....
.....			.....			3	3	.....
.....			.....			109	1	.....
.....			.....			5	.....	.....
.....			.....			7	1	.....
2,63,96,044	0	0	4,29,26,467	0	0	688	336	173

Distilleries.		Realizations.		
		Imperial and Provincial.		Abkári.
Number of Stills.	Gallons excised.	Salt.	Customs, Central Land. Sea and	Still-head Duty, Cost of Establishment, &c., &c.
	Gals. pts.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	.....	4,117 5 0	.....	.....
...	.....	56,44,313 10 4	.....	.....
...	.....	20 2 7	372 6 9	.....
...	.....	505 12 7	109 0 0	.....
...	.....	.....	.....	.....
...	.....	57 9 8	50 7 0	.....
...	.....	29 14 11	1,888 5 11	.....
...	.....	41 12 1	10,257 4 3	.....
...	.....	8,11,866 6 10	.....	.....
...	.....	254 11 6	5,463 0 1	.....
...	.....	2,586 0 7	5,191 14 1	.....
...	.....	20,164 12 8	69 15 1	.....
...	.....	70 14 3	402 6 4	.....
...	.....	27,65,521 5 6	308 9 0	.....
...	.....	23,91,037 3 11	296 12 9	.....
...	.....	13,07,923 10 0	4,068 12 10	.....
...	.....	15,86,520 8 2	.....	.....
...	.....	10,27,523 13 11	647 15 1	.....
45	13,31,300 1	35,54,081 10 5	156 1 6	15,65,134 5 11
...	.....	4,54,351 6 1	251 0 6	.....
...	.....	8,27,488 14 5	129 1 6	.....
...	.....	78 15 6	482 3 1	.....
...	.....	.....	.....	.....
...	.....	45 10 1	374 9 9	.....
...	.....	66 8 1	435 2 3	.....
...	.....	156 10 6	1,141 12 0	.....
...	.....	49 10 0	577 10 11	.....
...	.....	64 3 0	815 8 9	.....
...	.....	1,525 9 4	1,547 13 1	.....
...	.....	1,71,795 14 2	22 14 6	.....
...	.....	9,309 2 1	2,094 15 10	.....
...	.....	3,01,423 1 5	4,916 6 4	.....
...	.....	17,065 7 4	1,002 11 11	.....
...	.....	23,628 10 9	.....	.....
...	.....	5,66,732 0 3	17,559 1 5	.....
...	.....	48,999 0 6	414 11 1	.....
...	.....	5,222 0 2	226 9 9	.....
...	.....	8,709 8 0	431 2 3	.....
45	13,31,300 1	2,15,53,349 8 7	61,706 5 7	15,65,1[illegible]34 5 11

Total, Imperial and Provincial.	Port Fund.	Tankaria Dharam Talav and Cambay Ferry Funds.	Grand Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,117 5 0	.....	.....	4,117 5 0
56,44,313 10 4	1,768 14 7	.....	56,46,082 8 11
392 9 4	1,717 11 11	.....	2,110 5 3
614 12 7	963 0 8	.....	1,577 13 3
.....	.....	.....	.....
108 0 8	574 7 4	119 3 6	801 11 6
1,918 4 10	7,469 0 9	.....	9,387 5 7
10,299 0 4	9,837 8 7	.....	20,136 8 11
8,11,866 6 10	.....	.....	8,11,866 6 10
5,717 11 7	5,048 9 3	.....	10,766 4 10
7,777 14 8	.....	.....	7,777 14 8
20,234 11 9	1,045 5 1	.....	21,280 0 10
473 4 7	4,071 1 2	.....	4,544 5 9
27,65,829 14 6	2,772 7 6	.....	27,68,602 6 0
23,91,334 0 8	3,480 0 6	.....	23,94,814 1 2
13,11,992 6 10	6,280 1 8	.....	13,18,272 8 6
15,86,520 8 2	.....	.....	15,86,520 8 2
10,28,171 13 0	1,570 9 4	.....	10,29,742 6 4
51,19,372 1 10	7,183 5 9	.....	51,26,555 7 7
4,54,602 6 7	2,063 12 9	.....	7,56,666 3 4
8,27,617 15 11	1,136 0 3	.....	8,28,754 0 2
561 2 7	2,818 1 4	.....	3,379 3 11
.....	.....	.....	.....
420 3 10	1,145 5 3	.....	1,565 9 1
501 10 4	2,435 2 4	.....	2,936 12 8
1,298 6 6	1,877 0 1	.....	3,175 6 7
627 4 11	3,135 0 1	.....	3,762 5 0
879 11 9	1,390 5 0	.....	2,270 0 9
3,073 6 5	2,428 5 6	.....	5,501 11 11
1,71,818 12 8	105 6 3	.....	1,71,924 2 11
11,404 1 11	3,551 10 2	.....	14,955 12 1
3,06,339 7 9	428 14 3	.....	3,06,768 6 0
18,068 3 3	1,738 7 3	.....	19,806 10 6
23,628 10 9	12,601 6 0	.....	36,230 0 9
5,84,291 1 8	.....	.....	5,84,291 1 8
49,413 11 7	.....	.....	49,413 11 7
5,448 9 11	.....	.....	5,448 9 11
9,140 10 3	.....	.....	9,140 10 3
2,31,80,190 4 1	90,637 0 7	119 3 6	2,32,70,946 8 2

B 701—1 *and*

CHARGES.																	
Imperial and Provincial.															Port Fund.		
Pay.				Fixed Petty Supply Allowances.			Contingent Charges.			Total.							
Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	
1,79,104	13	8		749	4	0	40,125	10	8	2,19,979	12	4		.....			
53,590	0	1		248	6	8	3,41,822	13	9	3,95,661	4	6		1,307	8	0	
3,576	9	6		45	0	0	451	8	3	4,073	1	9		1,534	1	11	
1,951	10	4		23	0	0	1,014	2	2	2,988	12	6		988	6	5	
3,283	3	4		12	3	5	490	15	6	3,786	6	3		.....			
4,499	13	3		42	0	0	531	0	9	5,072	14	0		492	1	6	
3,082	2	6		63	0	0	1,309	15	2	4,455	1	8		265	11	3	
30,997	7	5		81	12	0	12,740	5	6	43,819	8	11		11,333	0	6	
14,934	9	2		59	0	0	3,182	13	1	18,176	6	3		.....			
4,975	11	2		36	0	0	1,803	15	9	6,815	10	11		535	4	9	
30,031	1	0		258	4	2	32,152	9	5	62,441	14	7		.....			
7,812	7	4		42	0	0	1,502	7	4	9,356	14	8		122	15	2	
6,643	7	5		35	2	0	1,458	10	7	8,137	4	0		1,307	4	10	
43,113	6	3		118	0	0	15,570	5	8	58,801	11	11		500	12	6	
53,718	9	10		100	0	0	5,230	14	5	59,049	8	3		614	0	2	
89,900	3	3		212	6	7	32,745	2	5	22,857	12	3		2,845	6	5	
34,382	6	3		98	15	10	2,999	14	3	37,481	4	4		.....			
26,780	3	7		143	0	0	8,506	14	10	35,430	2	5		433	12	2	
87,557	12	2		214	9	0	10,517	11	5	98,290	0	7		244	0	1	
27,825	6	9		107	0	0	5,815	8	3	33,747	15	0		67	11	8	
33,565	0	7		100	0	0	2,745	8	7	36,410	9	2		611	9	0	
7,372	1	1		30	0	0	2,336	1	6	9,738	2	7		1,023	13	10	
.....				.....			.....			.....				.....			
5,817	10	2		35	0	0	1,323	2	10	7,175	13	0		771	0	2	
6,032	15	8		16	0	0	997	5	6	7,046	5	2		979	7	11	
18,555	5	11		65	0	0	5,345	3	11	23,965	9	10		5,379	14	7	
5,932	11	0		20	0	0	971	9	9	6,924	4	9		1,352	11	4	
5,608	9	3		10	0	0	1,468	5	11	7,086	15	2		1,368	14	10	
4,502	2	5		78	0	0	3,177	12	2	7,757	14	7		4,048	15	8	
14,130	4	8		55	0	0	1,398	10	3	15,583	14	11		2	4	2	
18,224	9	1		119	10	0	5,979	15	10	24,324	2	11		11,692	8	6	
13,805	0	11		53	2	6	4,060	1	3	17,918	4	8		641	2	0	
10,388	1	9		50	15	0	897	0	4	11,336	1	1		2,004	15	0	
45,013	6	0		445	7	11	47,429	10	0	92,888	7	11		83,027	10	9	
39,061	14	0		482	14	1	17,060	14	6	56,605	10	7		.....			
40,069	7	4		305	1	8	4,552	14	11	44,927	7	11		.....			
11,843	5	9		99	0	7	1,210	14	6	13,153	4	10		.....			
20,505	13	11		156	5	5	2,095	3	2	22,757	6	6		.....			
10,08,189	7	9		4,810	8	10	6,23,023	14	1	16,36,023	14	8		1,35,497	1	1	

of the Salt Department in all its Branches for the Year 1893-94.

Tankaria Dharam Talav Fund.	Total.	Refunds.	Total Charges.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	2,19,979 12 4	.....	2,19,979 12 4	A.—The office establishment of the Assistant Collector of Salt Revenue, Northern Frontier, is included in the total exhibited against "Northern Frontier Preventive Line."
.....	3,96,968 12 6	785 13 0	3,97,754 9 6	B.—The total establishment exhibited against Khárághoda and Ahmedabad Depôt includes the office establishment of the Assistant Collector of Salt Revenue, Khárághoda Range.
.....	5,607 3 8	.....	5,607 3 8	
.....	3,977 2 11	.....	3,977 2 11	
.....	3,786 6 3	.....	3,786 6 3	
59 13 5	5,624 12 11	.....	5,627 12 11	
.....	4,720 12 11	.....	4,720 12 11	
.....	55,152 9 5	.....	55,152 9 5	
.....	18,176 6 3	4,046 6 3	22,222 12 6	C.—The total charges shown against Surat Táluka include charges of the Coast Guard Service, Northern Division, and of the office establishment of the Assistant Collector of Salt Revenue, Surat Range.
.....	7,350 15 8	.....	7,350 15 8	
.....	62,441 14 7	.....	62,441 14 7	
.....	9,479 13 10	.....	9,479 13 10	
.....	9,444 8 10	.....	9,444 8 10	
.....	59,302 8 5	.....	59,302 8 5	
.....	59,663 8 5	.....	59,663 8 5	
.....	1,25,703 2 8	.....	1,25,703 2 8	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast Guard Service, Southern Division, of the Assistant Collector of Salt Revenue, Thána Range, together with those for the establishment of the Collector of Salt Revenue's, "Steam Launch" are shown against Trombay Táluka.
.....	37,481 4 4	.....	37,481 4 4	
.....	35,863 14 7	.....	35,863 14 7	
.....	98,534 0 8	19,047 6 6	1,17,581 7 2	E.—The charges of the Assistant Collector, Uran Range, together with those of the Uran Distilleries are shown against Uran Táluka.
.....	33,815 10 8	1 9 0	33,817 3 8	
.....	37,022 2 2	.....	37,022 2 2	
.....	10,762 0 5	.....	10,762 0 5	F.—Charges of the boat establishment of the Assistant Collector, Alibág Range, and those of the Assistant Collectors, Ratnágiri and Kánara Ranges, are included in the totals shown respectively against Alibág, Ratnágiri and Kánara Tálukas.
.....	.....	.....	.....	
.....	7,946 13 2	.....	7,946 13 2	
.....	8,025 13 1	.....	8,025 13 1	
.....	29,345 8 5	1 12 0	29,347 4 5	
.....	8,277 0 1	.....	8,277 0 1	
.....	8,455 14 0	15 6 8	8,471 4 8	
.....	11,806 14 3	4 11 0	11,811 9 3	
.....	15,586 3 1	.....	15,586 3 1	
.....	36,016 11 5	.....	36,016 11 5	
.....	18,559 6 8	.....	18,559 6 8	
.....	13,341 0 1	.....	13,341 0 1	
.....	1,75,916 2 8	82,463 10 2	2,58,379 12 10	G.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue, and of the Native Assistant to the Collector of Salt Revenue, exclusive of those of the Steam Launch shown against Trombay Táluka.
.....	56,605 10 7	.....	56,605 10 7	H.—The total against Goa Frontier Preventive Establishment comprises establishments of the Assistant Collector's Office, Coast Guard Service, and duty collecting stations, Castle Rock, Banda, Kelghát and Diggi.
.....	44,927 7 11	.....	44,927 7 11	
	13,153 4 10	.....	13,153 4 10	
	22,757 6 6	.....	22,757 6 6	
59 13 5	17,71,580 13 2	1,06,366 10 7	18,77,947 7 9	

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. III, showing details of Receipts and Expenditure of the Salt Department, in all its Branches for the year 1893-94, contrasted with those of the year 1892-93.

RECEIPTS.

Items.	1893-94.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	2,02,64,371 15 0	2,06,11,371 12 0	.....	3,46,999 13 0
Do. at nominal rates ...	11,309 13 0	7,936 3 0	3,373 10 0	.....
Do. on Goa and Daman Salt.	29,440 0 0	36,455 3 3	.....	7,015 3 3
Cost price on Goa and Daman Salt ...	1,124 14 0	3,000 2 2	.....	1,875 4 2
Duty on Salt imported by Sea ...	29,620 6 2	16,950 14 7	12,669 7 7	.....
Do. do. by Land ...	6,05,832 9 8	5,72,876 0 11	32,956 8 9	.....
Proprietary right of Government in Salt Works	66,149 7 2	60,083 2 6	6,066 4 8	.....
Sale-proceeds of Barágra Salt ...	3,38,678 14 11	2,88,106 13 7	50,572 1 4	.....
Excise Duty on excess discovered on examination and by weighment at place of Import	9,254 12 1	8,124 1 5	1,130 10 8	.....
Ground-rent on Salt Pans ...	46,046 0 5	37,697 7 8	8,348 8 9	.....
Farms of Government Salt Works ...	76,495 13 4	98,590 9 4	.....	22,094 12 0
Total, Imperial ...	2,14,78,324 9 9	2,17,41,192 6 5	1,15,117 3 9	3,77,986 0 5
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	652 5 8	2,573 8 0	.....	1,921 2 4
Payments by Shilotris on account of Establishments employed to watch their Salt Works	29,502 11 2	27,297 11 3	2,204 15 11	.....
Contribution from Port Funds towards cost of Coast-Guard Establishment .	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records	321 9 2	261 13 11	59 11 3	.....
Sale-proceeds of Waste-paper ...	13 3 10	94 3 3	.....	80 15 5
Miscellaneous—Salt	34,535 1 0	24,899 6 8	9,635 10 4	.....
Total, Provincial ...	75,024 14 10	65,126 11 1	11,900 5 6	2,002 1 9
Grand Total, Salt Revenue ...	2,15,53,349 8 7	2,18,06,319 1 6	1,27,017 9 3	3,79,987 2 2
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs	3,933 1 5	316 4 8	3,616 12 9	.....
Sea Customs. Export do.	16,090 15 0	17,578 15 11	.....	1,488 0 11
Land Customs. Import Land Customs... ...	3,796 1 6	406 0 10	3,390 0 8	.....
Land Customs. Export do. ...	20,442 7 0	33,212 12 6	.....	12,770 5 6
Land Customs. Government share of Land Customs and Transit duties levied in the foreign territory of Dharampor	9,000 0 0	9,000 0 0	.....	.....
Total, Imperial ...	53,262 8 11	60,514 1 11	7,006 13 5	14,258 6 5

RECEIPTS—*continued.*

Items.	1893-94.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
CUSTOMS REVENUE—*continued.*				
PROVINCIAL.				
Sea Customs. Anchorage Fees	.....	.....	.....	.....
Sea Customs. Registry Fees under Act XIX of 1838	5,187 2 0	4,908 0 0	279 2 0	.....
Sea Customs. Warehouse Rent and Wharfage Fees	533 3 2	625 1 8	.....	91 14 6
Sea Customs. Fees for amendment and duplicate copies of documents ...	838 8 6	881 10 2	.....	43 1 8
Sea Customs. Sale-proceeds of derelict articles .	123 13 8	212 2 9	.....	88 5 1
Sea Customs. Confiscations and Penalties ...	1,109 5 2	1,320 2 2	.....	210 13 0
Sea Customs. Miscellaneous	423 10 8	506 13 3	.....	83 2 7
Land Customs. Government share of Goods confiscated under Act XXIX of 1857, Fines and Forfeitures	51 9 6	92 12 2	.....	41 2 8
Land Customs. Miscellaneous	23 0 0	11 2 2	11 13 10	.....
Total, Provincial ...	8,290 4 8	8,557 12 4	290 15 10	558 7 6
Grand Total, Customs Revenue ...	61,552 13 7	69,071 14 3	7,297 13 3	14,816 13 11
A'BKARI REVENUE.				
PROVINCIAL.				
Still-head Duty on Spirits manufactured at Uran	15,23,299 13 11	15,80,555 15 4	.....	57,256 1 5
Payment by Proprietors of Uran Distillery on account of Supervising Establishment	41,609 15 8	42,146 0 1	.....	536 0 5
Miscellaneous	224 8 4	216 0 10	8 7 6	.....
Total, A'bkári Revenue ...	15,65,134 5 11	16,22,918 0 3	8 7 6	57,792 1 10
Total, Imperial and Provincial Revenues	2,31,80,036 12 1	2,34,98,309 0 0	1,34,323 14 0	4,52,596 1 11
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	36,886 1 3	32,797 4 3	4,088 13 0	.....
Southern Group	53,750 15 4	56,182 5 8	.....	2,431 6 4
Total, Port Fund ...	90,637 0 7	88,979 9 11	4,088 13 0	2,431 6 4
Tunkária Dharam Talávi Fund ...	59 0 0	57 12 0	1 4 0	.....
Cambay and Jambusar Ferry Fund ...	60 3 6	54 6 0	5 13 6	.....
Total, Local Fund Revenue ...	90,756 4 1	89,091 11 11	7 1 6	.....
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	2,32,70,793 0 2	23,587,400 11 11	1,38,419 12 1	4,55,027 8 3

EXPENDITURE.

Items.	1893-94.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA.				
Superior Supervising Establishment.				
Pay	.....	12,000 0 0	.....	12,000 0 0
Travelling Allowance	.....	1,500 0 0	.....	1,500 0 0
Tentage	.....			
Subordinate Establishment.				
Pay	.....	5,251 11 3	.....	5,251 11 3
Travelling Allowance	.....	204 3 8	.....	204 3 8
Petty supply Allowance	.....	82 1 2	.....	82 1 2
Tape for Peons' Belts	.....	.....	.....	.....
Service Stamps and Bearing Postage .	.....	.....	.....	.....
Telegraph Charges	.....	44 10 0	.....	44 10 0
Office Rent	.....	64 0 0	.....	64 0 0
Purchase of Boats	.....	222 8 1	.....	222 8 1
Salt Purchase and Freight ...	.....	54 6 8	.....	54 6 8
Conveyance of Treasure	.....	39 14 0	.....	39 14 0
Carriage of Records	.....	11 14 9	.....	11 14 9
Batta to Witnesses	.....	148 2 0	.....	148 2 0
Petty Construction and Repairs of Salt Buildings	.....	39 2 2	.....	39 2 2
Compensation to Proprietors of Salt Works	.....	94,681 15 8	.....	94,681 15 8
Total ...	.....	1,14,344 9 5	.....	1,14,344 9 5
PORTUGUESE FRONTIER PREVENTIVE ESTABLISHMENT.				
Superior Supervising Establishment.				
Goa and Daman Frontier.				
Pay	7,855 10 7	.....	7,855 10 7	.....
Travelling Allowance	1,951 5 7	.....	1,951 5 7	.....
Tentage	263 5 4	.....	263 5 4	.....
Subordinate Establishment.				
Pay	1,33,655 15 5	1,24,758 4 6	8,897 10 11	.....
Travelling Allowance	5,468 8 5	5,673 4 7	.....	204 12 0
Horse Allowance	1,410 9 4	.....	1,410 9 4	.....
Petty Supply Allowance	1,301 9 11	1,429 0 3	.....	127 6 4
Tape for Peons' Belts	.....	.....	.....	.....
Service Stamps and Bearing Postage .	727 1 0	889 6 6	.....	162 5 6
Telegraph Charges	12 1 0	18 1 0	.....	6 0 0
Office Rent, Rates and Taxes ...	1,500 10 2	1 11 11	1,498 14 3	.....
Purchase and Repairs of Scales and Weights	463 11 0	.....	463 11 0	.....
Carried over ...	1,54,610 7 9	1,32,769 12 9	22,341 3 0	500 8 0

EXPENDITURE—*continued.*

Items.	1893-94.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	1,54,610 7 9	1,32,769 12 9	22,341 3 0	500 8 0
SALT—IMPERIAL—*continued.*				
PORTUGUESE FRONTIER PREVENTIVE ESTABLISHMENT—*continued.*				
Subordinate Establishment—contd.				
Goa and Daman Frontier—contd.				
Boat Stores and Repairs ...	759 2 6	659 12 0	99 6 6	.....
Dead Stock Articles	1,485 6 6	923 9 3	561 13 3	.....
Gádis and Takyas	102 2 6	.....	102 2 6	.....
Supply of Medicine and Medical Fees	3 10 1	339 12 10	.....	336 2 9
Salt Purchase and Freight ...	70 3 8	.....	70 3 8	.....
Conveyance of Treasure	114 14 6	86 11 6	28 3 0	.....
Carriage of Records	123 14 3	208 10 7	.....	84 12 4
Clothing to Peons	4,619 13 9	16,953 0 11	.....	12,333 3 2
Rewards in Salt Cases	3,539 5 4	1,768 14 10	1,770 6 6	.....
Petty Construction and Repairs of Salt Buildings—				
Countersigned ... 5,367 14 2	7,517 8 10	13,052 10 2	.....	5,535 1 4
Contract ... 2,149 10 8				
Conveyance of Weapons and Steel-yards	206 8 0	65 13 6	140 10 6	.....
Levelling Ground of Salt Heaps ...	.....	163 0 6	.....	163 0 6
Weather Fences	689 11 11	.....	689 11 11	.....
Miscellaneous	253 3 8	274 2 11	.....	20 15 3
Total ...	1,74,096 1 3	1,67,265 15 7	25,803 12 10	18,973 11 2
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt refunded ...	86,495 0 4	1,04,303 5 9	.....	17,808 5 5
PRESIDENCY PROPER.				
Superior Supervising Establishment.				
Pay	70,653 4 9	62,800 15 6	7,852 5 3	.....
Travelling Allowance	5,674 11 1	6,057 3 5	.....	382 8 4
Tentage	837 8 7	786 7 0	51 1 7	.....
Subordinate Establishment.				
Pay	6,74,355 15 4	6,51,243 10 3	23,112 5 1	.....
Grain Compensation	2 0 0	449 5 5	.....	447 5 5
Travelling Allowance	22,814 1 9	18,646 11 10	4,167 5 11	.....
Horse Allowance	4,451 14 10	4,747 4 2	.....	295 5 4
Petty Supply Allowance... ...	2,829 7 6	3,036 12 7	.....	207 5 1
Boat Allowance	12,615 3 6	12,562 8 2	52 11 4	.....
Peons' Belts and Clothing including Clothing Charges for Huzúr Offices.	52,051 5 6	10,723 14 5	41,327 7 1	.....
Service Stamps and Bearing Postage .	3,353 5 0	3,451 13 3	.....	98 8 3
Telegraph Charges	214 0 0	352 3 0	.....	138 3 0
Parcel Charges	154 13 6	105 1 10	49 11 8	.....
Office Rent, Rates and Taxes ...	523 7 7	540 12 2	.....	17 4 7
Prize for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....
Carried over ...	8,51,131 2 11	7,76,104 11 0	76,612 15 11	1,586 8 0

EXPENDITURE—*continued.*

Items.	1893-94.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	8,51,131 2 11	7,76,104 11 6	76,612 15 11	1,586 8 0
SALT—IMPERIAL—*continued.*				
PRESIDENCY PROPER—*continued.*				
Subordinate Establishment—contd.				
Purchase of Boats	16,525 11 6	.....	16,525 11 6	.....
Boat Stores and Repairs— Rs. a. p. Special ... *15,960 0 0 Countersigned ... *16,546 11 6	18,953 11 4	*32,506 11 6	.....	13,553 0 2
Dead Stock Articles (Purchase and Repairs of)	2,065 8 7	2,553 3 7	.....	487 11 0
Gádis and Takyas	1,113 5 10	523 3 2	590 2 8	.....
Conveyance of Treasure ...	90 3 6	97 13 6	.....	7 10 0
Charges in connection with Salt Confiscations	7 14 0	14 0 9	.....	6 2 9
Watter-supply, Contract ...	199 15 9	374 7 8	.....	174 7 11
New Scales, Weights and Repairs ...	1,872 5 4	.....	1,872 5 4	.....
Rewards in Salt Cases	1,502 8 0	2,361 4 0	.....	858 12 0
Purchase of Tents	680 0 0	.....	680 0 0	.....
Removal of Salt to Fish-curing Yards.	4,082 9 4	915 5 7	3,167 3 9	.....
Agents' Commission	9,696 3 1	11,522 10 1	.....	1,826 7 0
Cost of Land	2,174 14 1	2,095 6 3	79 7 10	.....
Monsoon Weather Fences for Salt Buildings	3,158 11 4	3,111 15 2	46 12 2	.....
Petty Construction and Repairs of Salt Buildings— Rs. a. p. *Countersigned ... 15,030 6 6 Contract ... 3,579 11 10	18,610 2 4	19,652 0 5	.....	1,041 14 1
Conveyance of Records... ...	1,432 10 2	2,122 3 6	.....	689 9 4
Goa Mixed Commission ...	4,835 13 6	.....	4,835 13 6	.....
Medical Charges	227 15 9	162 3 6	65 12 3	.....
Purchase and Storage of Barágra Salt	3,00,680 11 2	3,36,140 0 10	.....	26,459 5 8
Repairs of Arms	580 12 5	5 8 6	575 3 11	.....
Salt Agents' Bagging and Sewing Charges	10,936 12 0	11 2 0	10,925 10 0	.....
Destruction of Salt	7 2 0	7 2 0	.....	.....
Stationery	5,589 8 10	5,882 9 4	.....	293 0 6
Miscellaneous	960 3 2	1,069 14 3	.....	109 11 1
Total, Imperial ...	12,66,116 7 11	11,97,233 8 7	1,15,977 2 10	47,094 3 6
Grand Total ...	15,26,707 9 6	15,83,147 7 4	1,41,780 15 8	1,98,220 13 6
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty refunded ...	15 6 8	135 3 10	.....	119 13 2
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	36,981 5 4	37,048 1 9	.....	66 12 5
Travelling Allowances	5,768 0 9	6,089 7 8	.....	321 6 11
Tentage	1,226 8 6	1,300 9 5	.....	74 0 11
Carried over ...	43,975 14 7	44,438 2 10	.....	462 4 3

EXPENDITURE—*continued.*

Items.	1893-94.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	43,975 14 7	44,438 2 10	.....	462 4 3
SEA CUSTOMS—IMPERIAL —*continued.*				
SUBORDINATE ESTABLISHMENT.				
Pay	63,437 14 6	64,471 3 4	.....	1,033 4 10
Grain Compensation	6 15 0	771 0 3	.....	764 1 3
Travelling Allowance	6,498 14 8	5,657 6 2	841 8 6	.....
Boat Allowance	1,793 3 6	1,168 0 3	625 3 3	.....
Petty Supply Allowance	559 7 5	545 11 10	13 11 7	.....
Miscellaneous Expenditure ...	6 6 3	8 1 0	.....	1 10 9
Matting Charges	.....	99 12 0	.....	99 12 0
Service Stamps and Bearing Postage...	3,903 9 0	3,809 9 0	94 0 0	.....
Telegraph Charges	56 4 0	135 12 0	.....	79 8 0
Water-supply	51 7 6	66 15 0	.....	15 7 6
Office Rent, Rates and Taxes ...	851 1 11	846 13 11	4 4 0	.....
Boat Stores and Repairs	4,532 14 9	2,913 12 3	1,619 2 6	.....
Dead Stock Articles	325 14 5	727 15 1	.....	402 0 8
Gádis and Takyas	240 13 2	176 6 0	64 7 2	.....
Rewards in Sea Customs Cases ...	125 4 0	327 11 11	.....	202 7 11
Purchase of Clothing to Peons ...	2,318 13 9	.....	2,318 13 9	.....
Monsoon Weather Fences for Customs Buildings	576 7 1	516 5 5	60 1 8	.....
Petty Construction and Repairs of Customs Buildings	*2,189 10 0	2,515 8 5	.....	325 14 5
Rs. a. p.				
*Countersigned ... 1,388 3 1				
Contract ... 801 6 11				
Conveyance of Records	587 11 0	535 14 3	51 12 9	.....
Stationery	1,364 11 3	1,474 2 10	.....	109 7 7
Total, Imperial ...	1,33,403 5 9	1,31,206 3 9	5,693 1 2	3,495 15 2
GRAND TOTAL ...	1,33,418 12 5	1,31,341 7 7	5,693 1 2	3,615 12 4
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	21,249 5 10	20,161 9 2	1,087 12 8	.....
Travelling Allowance	19 10 0	74 13 9	.....	55 3 9
Petty Supply Allowance	120 0 0	120 0 0	.....	.....
Service Stamps and Bearing Postage	69 2 0	84 8 0	.....	15 6 0
Petty Construction and Repairs ...	8 6 0	8 0 0	0 6 0	.....
Dead Stock Articles	43 0 0	17 8 0	25 8 0	.....
Peons' Clothing	1,200 0 0	361 8 0	838 8 0	.....
Municipal Taxes	14 8 0	20 0 0	.....	5 8 0
Hutting Money and House-rent ...	776 7 9	425 11 11	350 11 10	.....
Excise on Spirits and Drugs ...	19,856 3 7	17,277 7 3	2,578 12 4	.....
Total, Excise ...	43,356 11 2	38,551 2 1	4,881 10 10	76 1 9

EXPENDITURE—*concluded.*

Items.	1893-94.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL—*continued*				
REFUNDS AND DRAWBACKS.				
Allowances and Assignment Compensation to Proprietors of Goa and Daman Salt Works	25,789 11 2	.....	25,789 11 2	.....
Service Haks...	13,117 13 0	15,267 9 10	.....	2,149 12 10
Total, Imperial and Provincial Expenditure	17,42,390 9 3	17,68,307 10 10	1,78,145 6 10	2,03,062 8 5
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	49,727 4 11	14,838 14 2	34,888 6 9	.....
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	75,769 12 2	35,949 13 10	39,819 14 4	.....
Total, Port Fund ...	1,35,497 1 1	60,788 12 0	74,708 5 1	.....
Tunkaria Dharam Talav Fund ..	59 13 5	59 8 0	0 5 5	.....
Total, Local Fund Expenditure ...	1,35,556 14 6	60,848 4 0	74,708 10 6	.....
TOTAL, EXPENDITURE ON ALL ACCOUNTS	18,77,947 7 9	18,29,155 14 10	2,52,854 1 4	2,04,062 8 5

J. L. JENKINS,
Acting Collector of Salt Revenue.

STATEMENT No. IV.

Statement No. IV, showing the Receipts and Expenditure in each

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Matunga.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
RECEIPTS.					
Tributes and Contributions from Native States.					
Dharampur State	.....	.....	.. ...	9,000 0 0	.....
III.—Excise on Spirits and Drugs.					
Still-head duty	.....	.....	.....	.....	.....
Unexpended balance of Petty Supply Allowance	.....	.....	.....	.....	.....
Recovery of cost of Establishment	.....	.....	.....	.....	.....
Recovery of Clothing charges ...	.....	.....	.....	.....	.....
Proceeds of useless articles ...	.....	.....	.....	.....	.....
Cash Recoveries	.....	.....	.....	.....	.....
Witness Bhata received from Courts	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....
Sea Customs.					
Import Duty	.....	.....	.....	3,053 7 0	.....
Export Duty	.....	.....	.....	3,346 13 5	.....
Cash Recoveries	.....	.....	.....	.....	.....
Registry Fees	.....	.....	.....	1,143 0 0	.....
Fees for copies of Documents ...	.....	.....	.....	213 0 6	.....
Witness Bhata received from Court	.....	.....	.....	7 1 0	.....
Pay of Servants recovered ...	.....	.....	.....	317 5 9	.....
Proceeds of derelict articles ...	.....	.....	.....	15 9 10	.....
Wharfage Fees	.....	.....	.....	415 11 1	.....
Proceeds of Confiscations... ...	.....	.....	.....	410 6 2	.....
Steamer fees not claimed, &c. ...	.....	.....	.....	.....	.....
Proceeds of fruits of trees ...	.....	.....	.....	9 13 0	.....
Proceeds of waste paper	.....	.....	.....	41 8 2	.....
Rent for Traveller's Bungalow ...	.....	.....	.....	3 0 0	.....
Total, Sea Customs ...	.....	.....	.....	8,976 11 11	.....
Land Customs.					
Import Duty	.....	.....	.....	.....	.....
Export Duty	.....	.....	.....	.....	.....
Fees for copies of Documents ...	.....	.....	.....	.....	.....
Proceeds of confiscations	.....	.....	.....	.....	.....
Total ..	.....	.....	.....	.....	.....
Total, Customs ...	.....	.....	.....	17,976 11 11	.....
Salt.					
Import Duty by Land	6 14 0	.....	.....	253 3 0	.....
Do. by Sea	13,120 14 7	.....	.....	.....	.....
Excise Duty on Goa, Daman and Diu Salt	.....	.....	.....	.....	.....
Cost Price do. ...	.....	.....	.....	.....	.....
Excise Duty within the Bombay Presidency ...	.....	.....	14,77,800 0 0	7,93,792 8 0	11,60,237 12 0
Do. Calcutta	.....	.....	.....	.....	2,51,490 0 0
Do. Central Provinces ...	.....	.....	37,60,417 8 0	2,760 0 0	14,967 10 0
Do. Málwa	.....	.....	.....	.....	.....
Do. British Malabár ...	.....	.....	.....	.....	1,22,864 10 0
Do. Other Places ...	.....	.....	.....	.....	700 0 0
Do. Foreign Malabár at nominal rates	.....	.....	.....	.....	126 8 0
Duty on Excesses	.....	.....	.....	146 11 1	118 5 6
Proprietary Share at 9 pies per Indian Maund	.....	.....	27,695 8 6	14,938 1 5	.....
Proprietary Share at 3 pies per Indian Maund	.....	.....	23,515 13 3	.....	.....
Proceeds of Farms...	.....	.....	.....	.....	32,185 0 0
Fines and Forfeitures	.....	6 13 3	.....	19 8 2	94 7 0

separate Charge of the Salt Department for the Year 1893-94.

Division.			North Ka'nara.	Portuguese Frontier.		
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	.....	9,000 0 0
.....	15,23,299 13 11	.....	.....	.....	.....	15,23,299 13 11
.....	.....	.....	.....	.....	.....	.....
.....	41,609 15 8	.....	.....	.....	.....	41,609 15 8
.....	215 9 4	.....	.....	.....	.....	215 9 4
.....	5 11 0	.....	.....	.....	.....	5 11 0
.....	0 8 0	.....	.....	.....	.....	0 8 0
.....	2 12 0	.....	.....	.....	.....	2 12 0
.....	15,65,134 5 11	.....	.....	.....	.....	15,65,134 5 11
47 1 9	.....	461 9 10	370 14 10	.....	.....	3,933 1 5
3,815 1 3	302 15 1	2,210 12 3	6,415 5 0	.....	.....	16,090 15 0
.....	.....	.....	.....	.....	.....	.....
990 0 0	483 0 0	2,133 2 0	438 0 0	.....	.....	5,187 2 0
111 11 6	146 3 6	272 3 0	95 6 0	.....	.....	838 8 6
.....	.....	.....	16 1 6	.....	.....	23 2 6
.....	.....	.....	.....	.....	.....	317 5 9
49 10 6	1 14 0	40 8 1	16 3 3	.....	.....	123 13 8
.....	.....	38 12 11	78 11 2	.....	.....	533 3 2
127 12 0	250 2 0	217 0 0	104 1 0	.....	.....	1,109 5 2
0 2 0	.....	8 14 0	.....	.....	.....	9 0 0
.....	.....	14 12 3	.....	.....	.....	24 9 3
5 1 0	.....	.....	.....	.....	.....	46 9 2
.....	.....	.....	.....	.....	.....	3 0 0
5,146 8 0	1,184 2 7	5397 10 4	7,534 10 9	.....	.....	28,239 11 7
.....	.....	.....	.....	893 7 1	2,902 10 5	3,796 1 6
.....	.....	.....	.....	4,274 13 9	16,167 9 3	20,442 7 0
.....	.....	.....	.....	2 0 0	21 0 0	23 0 0
.....	.....	.....	.....	31 13 4	19 12 2	51 9 6
.....	.....	.....	.....	5,202 2 2	19,110 15 10	24,313 2 0
5,146 8 0	1,184 2 7	5,397 10 4	7,534 10 9	5,202 2 2	19,110 15 10	61,552 13 7
.....	.....	.....	.....	1,893 1 7	6,03,679 7 1	6,05,832 9 8
.....	.....	.....	16,499 7 7	.....	.....	29,620 6 2
.....	.....	.....	.....	.....	29,440 0 0	29,440 0 0
.....	.....	.....	.....	.....	1,124 14 0	1,124 14 0
45,29,205 12 0	29,84,164 11 0	1,38,180 0 0	2,65,805 0 0	.....	.....	1,13,49,185 11 0
2,20,800 0 0	7,59,915 0 0	.....	.....	.....	.....	12,32,205 0 0
6,41,145 8 0	90,202 8 0	.....	.....	.....	.....	45,09,493 2 0
.....	.....	.....	.....	.....	.....	.....
9,32,094 12 0	18,90,791 14 0	28, 297 8 0	34,612 8 0	.....	.....	30,08,661 4 0
72,594 6 0	91,532 8 0	.....	.....	.....	.....	1,64,826 14 0
60 10 0	11,122 11 0	.....	.....	.....	.....	11,309 13 0
6,018 7 7	2,904 1 2	60 14 1	6 4 8	.....	.....	9,254 12 1
.....	.....	.....	.....	.....	.....	42,633 9 11
.....	.....	.....	.....	.....	.....	23,515 13 3
38,942 13 4	3,714 0 0	1,654 0 0	.....	.....	.....	76,495 13 4
212 13 10	92 5 1	85 15 3	18 14 6	40 4 8	81 3 11	652 5 8

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Matunga.
RECEIPTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt—continued.					
Fines from Government Servants...	.....	3 0 0	.....	.....	0 4 0
Proceeds of Confiscations	.....	.....	.....	.....	.....
Recovery of Charges for destroying Salt	6 8 0	.....	.....	.....	.....
Fees for copies of Documents ...	.....	.....	.....	0 4 6	4 9 6
Ground Rent on Salt Pans ...	.....	.....	.....	.....	.....
Pay of Servants recovered	.....	.....	.....	.....	3,350 9 9
Proceeds of derelict articles ...	322 8 3	130 3 11	389 11 11	10 10 3	1 3 6
Witness Bháta received from Courts	8 6 0	.....	0 8 0	.....	0 8 0
Fees for Auditing Police Fund Accounts	.....	8 0 0	.....	.....	.....
Cost price at Re. 0-1-3 per Indian Maund	.....	.....	1,63,694 4 9	.....	.....
Do. from Fishcurers	.....	.....	.....	.....	.....
Transport Charges...	.....	.....	1,74,984 10 2	.....	.....
Proceeds of Trees, Grass, &c. ...	.....	20 5 3	407 10 0	0 8 3	5 0 0
Proceeds of Waste-paper	.....	0 11 6	0 13 2	.....	4 13 2
Recovery of Rewards from Cambay.	.....	.....	.....	29 1 5	.....
Recovery of Municipal Tax ...	.....	.....	.....	.....	.....
Recovery on account of cost of Sundria Bunder Establishment ...	.....	.....	.....	455 0 0	.....
Recovery of Bearing Postage, &c., and cost of Inkstand	.....	.....	.....	5 0 0	.....
Contribution from Port Fund towards the cost of Caost-Guard Establishment	10,000 0 0	.....	.....	.....	.....
Recovery of Clothing Charges ...	6 0 0	3,918 3 1	571 15 7	353 14 1	368 15 9
Ground and House Rent	.....	.....	393 8 0	12 0 0	.....
Recovery of Notice Fees	.....	.....	.....	.....	.....
Recovery of Survey Charges, &c....	.....	.....	.....	.....	.....
Recovery of Salt Agents Bagging and Sewing Charges	.....	.....	14,441 11 0	.....	.....
Total, Salt ...	23,471 2 10	4,117 5 0	56,44,313 10 4	8,12,776 6 2	15,86,520 4 2
Miscellaneous.					
Proceeds of Waste-paper	.....	.....	.....	.....	.....
Stationery and Printing.					
Proceeds of Forms	157 7 11	.....	.....	.....	0 4 0
Total ...	157 7 11	.....	.....	.....	0 4 0
Local Fund Revenue-					
Northern Port Fund.					
Port Dues	.....	.....	.....	22,550 7 9	.....
Proceeds of goods washed ashore .	.....	.....	.....	2,039 4 4	.....
Do. useless articles	.....	.....	.....	12 8 0	.....
Advances	.....	.....	1,768 14 7	980 6 6	.....
Miscellaneous	.....	.....	.....	22 6 11	.....
Interest	2,411 10 4	.....	.....	.....	.....
Total ...	2,411 10 4	.....	1,768 14 7	25,605 1 6	.....
Southern Port Fund.					
Port Dues	6,325 11 0	.....	.....	5 5 0	.....
Proceeds of goods washed ashore ..	.....	.....	.....	.....	.....
Advances recovered...	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....
Contribution to Wharves	.....	.....	.....	.....	.....
Proceeds of useless articles ...	.....	.....	.....	.....	.....
Interest	3,864 0 8	.....	.....	.....	.....
Fines...	.....	.....	.....	.....	.....
Total, Southern Port Fund ...	10,189 11 8	.....	.....	5 5 0	.....
Total, Local Fund Revenue ...	12,601 6 0	.....	1,768 14 7	25,610 6 6	.....
Ferry Tolls	.....	.....	.....	60 3 6	.....
Horse Fund	.....	.....	.....	.....	.....
Tankária Dharm Talávy Fund ...	.....	.....	.....	59 0 0	.....
Total Receipts ...	36,230 0 9	4,117 5 0	56,46,082 8 11	8,56,482 12 1	15,86,520 8 2

Division.			North Ka'nara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnagiri Range.	Kánara Range.	Dáman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	2 6 0	0 1 0	.....	.....	0 4 0	5 15 0
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
32 14 0	11 14 6	1 12 6	0 12 0	.....	.....	6 8 0
25,857 0 4	19,205 3 7	983 12 6	.....	.....	1 9 0	53 3 0
15,775 14 9	7,955 13 0	2,420 5 8	.....	.....	.....	46,046 0 5
57 1 0	175 12 0	10 14 0	12 13 3	8 4 3	158 12 3	29,502 11 2
68 14 0	82 6 0	49 2 0	23 2 0	12 8 0	8 14 0	1,277 14 7
.....	.....	.....	.....	.....	.....	254 4 0
.....	.....	.....	.....	.....	.....	8 0 0
.....	.....	.....	.....	.....	.....	1,63,694 4 9
.....	.....	1,450 12 0	3,846 3 6	.....	.....	5,296 15 6
.....	.....	.....	.....	.....	.....	1,74,984 10 2
6 14 0	.....	0 3 3	.....	6 7 0	.....	440 1 9
.....	.....	.....	.....	.....	.....	13 3 10
.....	3 5 4	.....	.....	.....	.....	29 1 5
.....	.....	.....	.....	.....	.....	3 5 4
.....	.....	.....	.....	.....	.....	455 0 0
.....	0 5 0	.....	.....	.....	7 3 3	12 8 3
.....	.....	.....	.....	.....	.....	10,000 0 0
1,824 11 2	1,524 5 7	550 1 0	347 2 6	597 3 1	1,718 7 0	11,810 14 10
.....	.....	.....	.....	.....	.....	405 8 0
.....	1 4 0	.....	.....	.....	.....	1 4 0
.....	7 12 10	25 1 6	.....	.....	.....	32 14 4
.....	.....	.....	.....	.....	.....	14,441 11 0
64,84,698 8 0	58,63,410 2 1	1,73,770 6 9	3,21,172 4 0	2,557 12 7	6,36,220 1 6	2,15,53,027 15 5
.....	.....	.....	.....	.....	.....	.....
19 6 4	35 10 9	12 9 11	51 14 1	28 4 0	16 0 2	321 9 2
19 6 4	35 10 9	12 9 11	51 14 1	28 4 0	16 0 2	321 9 2
6,671 12 9	.....	.....	.....	.....	.....	29,222 4 6
428 10 1	.....	.....	.....	.....	.....	2,467 14 5
.....	.....	.....	.....	.....	.....	12 8 0
.....	.....	.....	.....	.....	.....	2,749 5 1
.....	.....	.....	.....	.....	.....	22 6 11
.....	.....	.....	.....	.....	.....	2,411 10 4
7,100 6 10	.....	.....	.....	.....	.....	36,886 1 3
10,115 8 7	11,575 7 3	13,853 11 9	5,644 15 9	.....	.....	47,520 11 4
362 10 6	338 6 4	768 10 10	31 6 7	.....	.....	1,501 2 3
29 15 6	.....	19 6 9	21 5 9	.....	.....	70 12 0
40 6 6	1 13 0	32 12 6	8 1 9	.....	.....	83 1 9
.....	.....	660 0 0	.....	.....	.....	660 0 0
.....	4 11 6	.....	9 1 4	.....	.....	13 12 10
.....	.....	.....	.....	.....	.....	3,864 0 8
.....	33 6 0	.....	4 0 6	.....	.....	37 6 6
10,548 9 1	11,953 12 1	15,334 9 10	5,718 15 8	.....	.....	53,750 15 4
17,648 15 11	11,953 12 1	15,334 9 10	5,718 15 8	.....	.....	90,637 0 7
.....	.....	.....	.....	.....	.....	60 3 6
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	59 0 0
65,07,513 6 3	74,41,718 1 5	1,94,515 4 10	3,34,477 12 6	7,788 2 9	6,55,347 1 6	2,32,70,793 0 2

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Matunga.
EXPENDITURE.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Refunds and Drawbacks—Excise on Spirits and Drugs	810 11 9	.....	.....	.....	.....
Customs	.....	.....	.....	.....	.....
Salt	81,652 14 5	.....	785 13 0	4,046 6 3	.....
Total ..	82,463 10 2	.....	785 13 0	4,046 6 3	.....
Excise on Spirits and Drugs.					
Salary of Establishment	.....	.....	.....	.....	.....
Services Stamps and Bearing Postage...	.....	.....	.....	.....	.....
Clothing to Peons	.....	.....	.....	.....	.....
Petty Repairs	.....	.....	.....	.....	.....
Municipal Taxes	.....	.....	.....	.....	.....
Purchase and Repairs of Furniture.	.....	.....	.....	.....	.....
House Rent	.....	.....	.....	.....	... ..
Travelling Allowance to Establishment	.....	.....	.....	.....	.....
Hutting Money	.....	.....	.....	.....	.....
Fixed Contingencies	.....	.. ...	.....	.....	.....
Total ...	.....	.....	.....	.....	.....
Sea Customs.					
Salary of Officers	.....	.....	.....	4,958 7 0	10,460 6 9
Travelling Allowance to Officers...	.....	.....	.....	1,139 4 7	1,200 0 0
Tentage Allowance to do. ...	.....	.....	.....	133 3 6	360 0 0
Salary of Establishment	.....	.....	.....	29,892 4 6	4,803 10 3
Travelling Allowance to Establishment	.....	.....	.....	2,509 6 5	1,409 1 0
Official Postage	.....	.....	.....	723 2 0	603 7 0
Service Telegrams	.....	.....	.....	11 12 0	24 8 0
Fixed Contingencies	.....	.....	.....	294 15 5	74 9 0
Purchase and Repairs of Furniture.	.....	.....	.....	99 7 11	46 11 0
Boat Stores and Repairs	... ..	.....	.....	1,957 4 0	1,412 9 5
Carriage of Records	.....	.....	.....	223 8 0	.....
Boat-hire	.....	.....	.....	6 0 0	.....
Water-supply	.....	.....	.....	51 7 6	.....
Petty Construction and Repairs ...	.....	.....	.. ...	545 10 10	.....
Weather-fences	.....	.....	.....	63 14 7	.....
Boat Allowance	.....	.....	.. ...	1,405 14 11	.....
Clothing for Peons	.....	.....	.....	888 14 0	1,390 3 0
Rewards	.....	.....	.....	85 8 0	.....
Grain Compensation	... ..	. ...	.....	.....	.....
Stationery	.....	.....	.....	619 12 3	194 4 8
Pay to sick Peons in Hospital ...	.....	.....	.....	.....	.....
Bhâta to Prisoners	.....	.....	.....	.....	.....
Gádis and Takyás	... ..	.....	.....	.....	.....
Rents, Rates and Taxes	.....	... ..	.....	360 0 0	.....
Total ...	.....	... ..	.....	45,969 13 5	21,979 6 1
Salt—Imperial.					
Salary of Officers	30,916 13 3	4,837 10 5	10,031 1 6	.....	15,724 3 4
Travelling Allowance to Officers...	2,476 8 6	1,669 5 8	348 10 0	.....	214 0 0
Tentage to Officers	480 0 0	123 10 2	.....	.....	...
Salary of Establishment	14,096 8 9	1,74,267 3 3	43,558 14 7	32,450 7 2	51,316 14 10
Travelling Allowance to Establishment	2,599 3 0	7,609 3 7	1,001 12 3	1,614 4 4	1,931 9 5
Horse Allowance	.....	2,907 7 8	570 4 0	25 0 0	275 0 0
Official Postage	1,383 3 6	435 2 0	133 5 0	95 0 0	121 8 0
Fixed Contingencies	445 7 11	749 4 0	248 6 8	67 0 0	98 15 10
Service Telegrams...	146 11 0	27 0 0	32 11 0	9 0 0	.....
Purchase and Repairs of Furniture	75 1 6	121 11 3	410 14 2	107 1 11	209 12 10
Commission on Salt Tax Collection	.....	.....	9,696 3 1	.....	.....
Rewards	.....	312 8 0	.....	134 8 0	50 0 0
Petty Construction and Repairs...	.....	1,548 4 4	52 12 10	2,349 2 10	813 6 0
Weather-fences	.....	423 4 0	77 10 9	.....	334 10 0
Compensation for Land	.....	1,976 2 4	.....	.....	.....
Purchase of Tents	680 0 0	.....	.....	.....	.....
Salt Agent's Bagging and Sewing Charges	.....	.....	10,936 12 0	.....	.....

Division.			North Ka'nara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	19,045 7 10	.....	.....	.....	.....	19,856 3 7
.....	.....	15 6 8	.....	.....	.....	15 6 8
.....	3 7 8	6 7 0	.....	.....	.....	86,495 0 4
.....	19,048 15 6	21 13 8	.....	.....	.....	1,06,366 10 7
.....	21,249 5 10	.....	.....	.....	.....	21,249 5 10
.....	69 2 0	.....	.....	.....	.....	69 2 0
.....	1,200 0 0	.....	.....	.....	.....	1,200 0 0
.....	8 6 0	.....	.....	.....	.....	8 6 0
.....	14 8 0	.....	.....	.....	.....	14 8 0
.....	43 0 0	.....	.....	.....	.....	43 0 0
.....	74 2 5	.....	.....	.....	.....	741 2 5
.....	19 10 0	.....	.....	.....	.....	19 10 0
.....	35 5 4	.....	.....	.....	.....	35 5 4
.....	120 0 0	.....	.....	.....	.....	120 0 0
.....	23,500 7 7	.....	.....	.....	.....	23,500 7 7
5,846 9 10	.....	7,860 0 0	7,855 13 9	.....	.....	36,981 5 4
1,200 0 0	.....	1,600 0 0	1,028 12 2	.....	.....	5,768 0 9
133 5 0	.....	300 0 0	300 0 0	.....	.....	1,226 8 6
2,662 4 8	.....	3,691 7 10	22,388 3 3	.....	.....	63,437 14 6
591 9 11	.....	636 11 8	1,352 1 8	.....	.....	6,498 14 8
961 1 0	222 3 6	1,004 13 0	388 14 6	.....	.....	3,903 9 0
0 10 0	.....	5 6 0	14 0 0	.....	.....	56 4 0
20 0 0	.....	30 0 0	139 15 0	.....	.....	559 7 5
42 10 0	10 0 0	33 2 6	93 15 0	.....	.....	325 14 5
157 4 3	144 1 4	679 11 7	182 0 2	.....	.....	4,532 14 9
92 1 3	.....	142 15 6	129 2 3	.....	.....	587 11 0
.....	.....	.....	.....	.....	.....	6 0 0
.....	.....	.....	.....	.....	.....	51 7 6
176 13 5	59 7 9	481 13 9	455 12 3	.....	.....	2,189 10 0
182 4 6	110 2 0	146 10 9	73 7 3	.....	.....	576 7 1
.....	.....	179 4 7	208 0 0	.....	.....	1,793 3 6
12 8 0	.....	13 11 9	13 9 0	.....	.....	2,318 13 9
.....	6 8 0	32 0 0	1 4 0	.....	.....	125 4 0
.....	.....	.....	6 15 0	.....	.....	6 15 0
100 0 0	.....	143 0 0	307 10 4	.....	.....	1,364 11 3
.....	.....	.....	.....	.....	.....	.....
.....	.....	0 6 3	.....	.....	.....	0 6 3
29 12 8	.....	207 8 6	3 8 0	.....	.....	240 13 2
26 1 11	15 0 0	381 0 0	69 0 0	.....	.....	851 1 11
12,235 0 5	1,037 6 7	17,169 11 8	35,011 15 7	.....	.....	1,33,403 5 9
.....	9,143 8 3	.....	.....	.....	7,855 10 7	78,508 15 4
.....	966 2 11	.....	.....	.....	1,951 5 7	7,626 0 8
.....	233 14 5	.....	.....	.....	263 5 4	1,100 13 11
1,44,756 6 8	1,45,335 9 0	56,400 4 4	12,173 10 9	30,031 1 0	1,03,624 14 5	8,08,011 14 9
2,847 12 0	2,970 12 11	1,855 8 9	383 15 6	830 7 2	4,638 1 3	28,282 10 2
149 3 2	525 0 0	.....	.....	208 9 2	1,202 0 2	5,862 8 2
380 8 0	556 0 6	125 10 0	113 0 0	62 8 0	664 9 0	4,080 0 0
412 15 7	444 9 0	279 0 0	83 12 6	258 4 2	1,043 5 9	4,131 1 5
2 0 0	1 0 0	2 8 0	1 2 0	.....	12 1 0	226 1 0
439 15 6	443 8 0	201 5 5	56 2 0	49 9 0	1,435 13 6	3,550 15 1
.....	.....	.....	.....	.....	.....	9,696 3 1
373 12 0	197 0 0	356 0 0	78 12 0	2,272 4 0	1,267 1 7	5,041 13 4
3,031 7 4	8,437 6 0	443 12 3	1,933 14 9	3,843 6 9	3,674 2 1	26,127 11 2
974 5 8	1,207 6 6	116 15 11	24 6 6	.....	689 11 11	3,848 7 3
35 9 9	163 2 0	.....	.....	6 4 0	.....	2,181 2 1
.....	.....	.....	.....	.....	.....	680 0 0
.....	.....	.....	.....	.....	.....	10,936 12 0

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head-quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.
EXPENDITURE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL—*continued.*					
Purchase of Books, Maps, &c. ...	62 8 0	2 0 0	4 0 0	.....	.....
Carriage of Records	894 13 11	.....	.....	.....	498 3 3
Bhata to Prisoners	.....	.....	.....	0 5 9	0 7 6
Feed of detained Animals ...	.....	.....	.....	.....	.....
Gádis and Takyás	50 12 0	28 6 6	.....	10 0 0	168 10 6
Boat hire	.....	.....	.....	16 0 0	.....
Parcel Charges	154 13 6	.....	.....	.....	.....
Charges for destroying Salt ...	.....	.....	.....	7 2 0	.....
Medical Charges	.....	.....	227 15 9	.....	.....
Conveyance of Confiscated Salt ...	.....	.....	.....	.....	0 5 0
Survey Charges	.....	.....	.....	.....	.....
Water-supply Charges	.....	.....	.....	.....	.....
Boat Allowance	.....	.....	.....	.....	295 7 5
Salt Purchase and Freight ...	.....	.....	3,09,680 11 2	.....	.....
Conveyance of Treasure	.....	.....	27 1 3	3 15 6	.....
Purchase of New Boats	167 14 0	.....	.....	.....	4,021 0 0
Boat Stores and Repairs	4,119 11 7	.....	.....	3,238 3 3	11,366 8 9
Grain Compensation	.....	.....	.....	.....	.....
Peons' Clothing	27,591 5 3	22,186 0 9	524 0 6	5 8 0	135 6 0
Fees for taking copies of proceedings	.....	.....	.....	.....	.....
Office Rent, Rates and Taxes ...	.....	40 9 0	198 12 7	.....	.....
House Tax	.....	.....	125 5 7	.....	29 12 0
Purchase and Repairs of Scales and Weights	1,211 2 3	.....	.....	.....	6 3 1
Goa Mixed Commission	4,835 13 6	.....	.....	.....	.....
Advertisement Charges	6 0 0	.....	.....	.....	.....
Ground-rent	.....	65 9 0	.....	.....	.....
Gaum Kharach Allowance ..	.....	.....	540 0 0	.....	.....
Stationery	491 0 6	649 6 5	226 6 7	124 8 0	336 0 0
Stencil Plates	.....	.....	.....	.....	.....
Prize for manufacturing best Salt.	.....	.....	600 0 0	.....	.....
Ordnance Stores (Arms and Accoutrements)	.....	.....	580 12 5	.....	.....
Cost of Chaukis on the Frontier Lines	.....	.....	.....	.....	.....
Total ...	92,888 7 11	2,19,979 12 4	3,89,834 7 8	40,249 2 9	87,947 15 9
ALLOWANCES AND ASSIGNMENTS.					
Haks...	.....	.....	5,826 12 10	2,968 14 1	.....
MARINE FUND.					
NORTHERN PORT FUND.					
Collection and Management.					
Establishment	260 12 9	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....
Removal of Waifs	.....	.....	.....	268 13 8	.....
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....
Pensions and Gratuities	.....	.....	.....	335 14 1	.....
VESSELS AND BOATS.					
Establishment	.....	.....	.....	530 0 0	.....
Contingencies	37 3 0	.....	.....	636 12 6	.....
Ferry hire	.....	.....	.....	30 0 0	.....
BEACONS AND LIGHT-HOUSES.					
Establishment	.....	.....	.....	3,737 15 2	.....
Travelling Allowance to Establishment	.....	.....	.....	54 0 0	.....
Advances	.....	.....	.....	5,410 8 0	.....
Contingencies	1,432 0 9	.....	.....	3,752 6 9	.....
Purchase and maintenance of Buoys	.....	.....	.....	1,493 1 0	.....
Investment	29,960 4 6	.....	.....	.....	.....
Cost of original works and repairs executed departmentally ...	.....	.....	.....	222 14 5	.....
Refunds	.....	.....	.....	3 12 9	.....
Accountant General's Audit Fees.	113 0 0	.....	.....	.....	.....
Total ...	36,803 5 0	.....	.....	16,456 2 4	.....

Division.			North Kánara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	22 0 0	90 8 0
.....	39 9 0	.....	.....	.....	123 14 3	1,556 8 5
4 14 3	7 6 6	3 6 11	1 14 0	15 14 0	24 15 11	59 4 10
6 14 0	.....	.....	.....	.....	.....	6 14 0
487 4 6	221 13 0	136 6 10	10 0 0	.....	102 2 6	1,215 8 4
.....	.....	.....	.....	27 0 0	.....	43 0 0
.....	.....	.....	.....	.....	.....	154 13 6
.....	.....	.....	.....	.....	.....	7 2 0
.....	.....	.....	.....	3 10 1	.....	231 9 10
0 12 0	3 1 0	2 14 0	0 14 0	62 12 3	47 5 6	117 15 9
.....	282 12 3	5 4 0	.....	.....	.....	288 0 3
.....	199 15 9	.....	.....	.....	.....	199 15 9
5,221 7 3	2,551 8 8	4,504 12 2	42 0 0	.....	.....	12,615 3 6
.....	583 5 4	59 10 9	3,439 9 3	.....	70 3 8	3,13,833 8 2
.....	26 10 9	16 4 0	16 4 0	.....	114 14 6	205 2 0
12,056 1 6	280 12 0	.....	.....	.....	.....	16,525 11 6
84 12 1	137 2 8	2 15 0	4 6 0	.....	759 2 6	19,712 13 10
.....	.....	.....	2 0 0	.....	.....	2 0 0
13 4 0	13 13 3	1,577 3 9	4 12 0	296 5 0	4,323 8 9	56,671 3 3
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	10 7 5	.....	1,500 10 2	1,750 7 2
.....	.....	.....	.....	.....	.....	208 1 7
.....	49 0 0	4 0 0	.....	.....	.....	
265 0 0	390 0 0	.....	.....	.....	463 11 0	2,336 0 4
.....	.....	.....	.....	.....	.....	4,835 13 6
6 6 0	10 0 0	.....	.....	47 0 0	.....	69 6 0
.....	.....	.....	.....	.....	.....	65 9 0
.....	.....	.....	.....	.....	.....	540 0 0
1,451 12 5	1,426 0 7	695 11 11	185 10 5	.....	.....	5,589 8 10
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	600 0 0
.....	.....	.....	.....	.....	206 8 0	787 4 5
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	
1,73,002 7 8	1,76,857 14 9	66,789 10 0	18,566 9 1	38,014 14 7	1,36,081 2 8	14,40,212 9 2
519 9 6	2,482 14 3	1,319 10 4	.....	24,427 0 0	1,362 12 1	38,907 8 2
						343 3 5
82 6 8	.....	.....	.....	.....	.....	12 0 0
12 0 0	.....	.....	.....	.....	.....	583 4 0
314 6 4	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	.....	.....	.....	.....	335 14 1
						530 0 0
.....	.....	.....	.....	.....	.....	673 15 6
.....	.....	.....	.....	.....	.....	30 0 0
.....	.....	.....	.....	.....	.....	
						3,737 15 2
.....	.....	.....	.....	.....	.....	54 0 0
.....	.....	.....	.....	.....	.....	5,410 8 0
.....	.....	.....	.....	.....	.....	5,318 4 8
153 13 2	.....	.....	.....	.....	.....	1,493 1 0
.....	.....	.....	.....	.....	.....	29,960 4 6
.....	.....	.....	.....	.....	.....	1,128 1 10
905 3 5	.....	.....	.....	.....	.....	3 12 9
.....	.....	.....	.....	.....	.....	113 0 0
.....	.....	.....	.....	.....	.....	54,727 4 11
1,467 13 7	.....	.....	.....	.....	.....	

Heads of Receipts and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Matunga.
SOUTHERN PORT FUND.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management.					
Pay of Port Officer...	.....	.....	.....	.....	.....
Do. of Establishment	539 5 10	.....	.....	.....	.....
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....
Contingencies	2 13 0	.....	.....	.....	.....
Removal of Waifs	.....	.....	.....	.....	.....
Vessels and Boats.					
Establishment	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....
Beacons and Light-houses.					
Establishment	.....	.....	.....	.....	.....
Pension and Gratuities	4 6 10	.....	.....	.....	.....
Travelling Allowance to Establishment	.....	.....	.....	.....	.....
Miscellaneous	4 10 11	.....	.....	.....	.....
Purchase and maintenance of Buoys	496 0 0	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....
Refunds	573 9 10	.....	.....	.....	.....
Accountant General's Audit Fees.	175 0 0	.....	.....	.....	.....
Investment	39,428 7 4	.....	.....	.....	.....
Advance	.....	.....	.....	.....	.....
Cost of original works and repairs.	.....	.....	.....	.....	.....
Do. do. Departmentally.	.....	.....	.....	.....	.....
Total ...	46,224 5 9	.....	.....	.....	.....
Total, Marine Fund ...	83,027 10 9	.....	.....	16,456 2 4	.....
Tankária Dharm Talávy Fund ...	.....	.....	.....	59 13 5	.....
Grand Total ...	2,58,379 12 10	2,19,979 12 4	3,96,447 1 6	1,09,750 4 3	1,09,927 5 10

Division.			North Ka'nara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	2,615 4 10	.....	.....	2,615 4 10
72 0 0	266 12 0	.....	.....	.....	.....	878 1 10
.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	39 15 7	105 8 9	.....	.....	148 5 4
249 11 8	246 6 11	1,553 15 9	15 3 9	.....	.....	2,065 6 1
.....	.....	1,386 2 4	1,176 0 0	.....	.....	2,562 2 4
.....	.....	732 1 0	529 10 4	.....	.....	1,261 11 4
925 11 5	575 4 0	3,652 8 6	5,097 14 0	.....	.....	10,251 5 11
48 0 0	.....	13 5 10	240 0 0	.....	.....	305 12 8
5 10 6	12 9 0	13 15 0	3 15 9	.....	.....	36 2 3
.....	.....	.....	.....	.....	.....	4 10 11
.....	.....	1,658 4 3	268 4 0	.....	.....	2,422 8 3
586 8 2	243 0 0	2,785 4 3	2,868 13 0	.....	.....	6,483 9 5
12 9 9	.....	147 6 0	6 5 0	.....	.....	739 14 7
.....	.....	.....	.....	.....	.....	175 0 0
.....	.....	.....	.....	.....	.....	39,428 7 4
1,375 0 0	.....	2,910 5 3	1,285 0 0	.....	.....	5,570 5 3
647 6 0	13 1 0	33 14 9	126 10 1	.....	.....	820 15 10
.....	.....	.....	.....	.....	.....	.....
3,922 9 6	1,357 0 11	14,927 2 6	14,338 9 6	.....	.....	80,769 12 2
5,390 7 1	1,357 0 11	14,927 2 6	14,338 9 6	.....	.....	1,35,497 1 1
.....	.....	.....	.....	.....	.....	59 13 5
1,91,147 8 8	2,24,284 11 7	1,00,228 0 2	67,917 2 2	62,441 14 7	1,37,443 13 10	18,77,947 7 9

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. V, showing Produce and Sales of Salt

Divisions.	Years.	Number of Sazas.	Number of Salt works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
				Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
	Ahmedabad Collectorate.							
Gujarát Division.	Khárághoda	2	2	22,28,994 2 0	17,22,860 5 0	41,639 0 0	17,64,499 5 0	39,93,493 7 0
Gujarát Division.	Ahmedabad	...	...	57,739 0 0	1,32,355 0 0	8 0 0	1,32,363 0 0	1,90,102 0 0
	Total ...	2	2	22,86,733 2 0	18,55,215 5 0	41,647 0 0	18,96,862 5 0	41,83,595 7 0
	Surat Collectorate.							
Gujarát Division.	Bulsár	1	1	12,758 0 0	3,78,763 34 40	18,814 25 40	3,97,578 20 0	4,10,336 20 0
	Thána Collectorate.							
Konkan Division.	Umbargaon	1	1	1,058 0 0	7,768 0 0	333 0 0	8,101 0 0	9,159 0 0
Konkan Division.	Bassein	7	28	1,21,223 0 0	10,75,985 10 0	33,893 10 0	11,09,878 20 0	12,31,101 20 0
Konkan Division.	Ghorebandar	9	46	1,59,348 20 0	9,12,111 0 0	29,879 5 0	9,41,990 5 0	11,01,338 25 0
Konkan Division.	Trombay	4	23	31,477 26 20	5,47,752 30 0	48,249 35 40	5,96,002 25 40	6,27,480 11,60
	Island of Bombay.							
Konkan Division.	Mátunga	6	26	75,050 30 0	6,13,664 10 0	30,345 0 0	6,44,009 10 0	7,19,060 0 0
	Kolába Collectorate.							
Konkan Division.	Panvel	6	19	56,347 38 0	4,00,067 24 0	10,993 17 0	4,11,061 1 0	4,67,408 39 0
Konkan Division.	Uran	11	89	1,16,223 10 0	17,33,053 30 0	96,520 9 0	18,29,573 39 0	19,45,797 9 0
Konkan Division.	Sánkse	5	32	91,759 8 23	3,29,317 20 0	15,492 30 57	3,44,810 10 57	4,36,569 19 0
Konkan Division.	Karanja	4	26	1,54,818 23 0	4,14,939 20 0	55,608 0 0	4,70,547 20 0	6,25,366 3 0
	Ratnágiri Collectorate.							
Konkan Division.	Shiroda	1	27	18,897 0 0	62,935 0 0	3,516 3 0	66,451 3 0	85,348 3 0
	Kánara Collectorate.							
Konkan Division.	Ankola	1	118	84,890 26 0	1,13,908 0 0	1,132 20 0	1,15,040 20 0	1,99,931 6 0
	Belgaum Collectorate.							
Konkan Division.	Castle Rock	...	...	19,084 0 0	.....	.....	.....	19,084 0 0
	Total ...	55	435	9,30,178 21 43	62,11,502 24 0	3,25,963 10 17	65,37,465 34 17	74,67,644 15 60
	Grand Total ...	58	438	32,29,669 23 43	84,45,481 23 40	3,86,424 35 57	88,31,906 19 17	1,20,61,576 2 60

manufactured in the Bombay Presidency for the year 1893-94.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of full duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
19,36,902 0 0	.....	1,031 20 0	19,37,933 20 0	49,00,085 0 0	2,10,241 10 0	21,48,174 30 0	18,45,318 17 0	
1,35,253 0 0	.....	.....	1,35,253 0 0	3,38,132 8 0	2,196 0 0	1,37,449 0 0	52,653 0 0	
20,72,155 0 0	.....	1,031 20 0	20,73,186 20 0	52,38,217 8 0	2,12,437 10 0	22,85,623 30 0	18,97,971 17 0	
3,18,621 0 0	.....	.....	3,18,621 0 0	7,96,552 8 0	29,867 20 0	3,48,488 20 0	61,848 0 0	
8,013 0 0	.....	.....	8,013 0 0	20,032 8 0	146 0 0	8,159 0 0	1,000 0 0	
11,36,301 10 0	.....	.....	11,36,301 10 0	27,08,086 4 0	72,049 30 0	12,08,351 0 0	22,750 20 0	
9,57,165 0 0	.....	.....	9,57,165 0 0	23,70,330 14 0	1,09,182 35 0	10,66,347 35 0	34,990 30 0	
5,62,620 30 0	3,860 0 0	.....	5,66,480 30 0	12,97,451 6 0	40,119 36 60	6,06,600 26 60	20,879 25 0	
6,31,407 20 0	5,000 0 0	.....	6,36,407 20 0	15,50,386 8 0	41,622 10 0	6,78,029 30 0	41,030 10 0	
4,14,451 10 0	4,760 0 0	.....	4,19,211 10 0	10,23,178 12 0	32,709 39 0	4,51,921 9 0	15,487 30 0	
14,12,937 20 0	2,80,030 0 0	10,308 0 0	17,03,275 20 0	35,38,580 5 0	1,14,373 24 0	18,17,649 4 0	1,28,148 5 0	
3,34,392 19 0	13,488 0 0	.....	3,47,880 19 0	8,17,093 1 0	60,758 31 0	4,08,639 10 0	27,930 9 0	
1,77,024 20 0	3,24,974 0 0	8,323 6 36	5,10,321 26 36	4,48,877 2 0	51,191 36 44	5,61,513 23 0	63,852 20 0	
66,591 0 0	.....	.....	66,591 0 0	1,66,477 8 0	5,437 3 0	72,028 3 0	13,320 0 0	
1,20,167 0 0	.....	10,924 0 0	1,31,091 0 0	3,00,417 8 0	32,459 16 0	1,63,550 16 0	36,380 30 0	
11,776 0 0	.....	.....	11,776 0 0	29,440 0 0	7,308 0 0	19,084 0 0	.....	
58,32,847 9 0	6,32,112 0 0	29,555 6 36	64,94,514 15 36	1,42,70,351 12 0	5,67,359 21 24	70,61,873 36 60	4,05,770 19 0	
82,23,623 9 0	6,32,112 0 0	30,586 26 36	88,86,321 35 36	2,03,05,121 12 0	8,09,664 11 24	96,95,986 6 60	23,65,589 36 0	

Statement No. VI. showing the Quantity of Salt sold at the various Sázas in the Konkan.

Tálukas and Sázas.		Rates Nil.		At 1 pie per Maund.		At 2 Pies.		At 3 Pies.		At 5 pies.	
		Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
		Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbargaon...	Maroli	...	...	...	...	...	...	...	...	...	...
	1st Jachandra	...	...	...	...	...	...	...	...	...	...
	2nd do.	880 0 0	1 6 0	...	...	1,020 0 0	10 10 0	...	...	520 0 0	13 8 5
	3rd do.	...	...	...	...	280 0 0	2 14 8	...	...	...	...
Bassein ...	Panju	...	...	...	...	...	...	...	...	...	...
	Umella	...	...	...	...	...	...	...	...	...	...
	Pápdi	...	...	2,400 0 0	12 8 0	...	...	...	...	...	...
	Gokhivra	...	...	...	...	...	...	...	...	...	...
	Dongri	...	...	...	...	240 0 0	2 8 0	...	...	...	...
	Rái	...	...	...	...	...	...	...	...	...	...
	Morwá	...	...	...	...	...	...	...	...	...	...
	Murdha A.	...	...	...	...	...	...	...	...	...	...
Ghodbandar ...	Do. B.	...	...	...	...	...	...	...	...	...	...
	Sonágar	...	...	...	...	...	...	...	...	...	...
	Bháyndar	...	...	...	...	...	...	...	...	...	...
	Málavni	...	...	...	...	...	...	...	...	...	...
	Goregaon	...	...	...	...	...	...	...	...	...	...
	Trombay	...	...	...	...	...	...	21,156 0 0	330 8 11	...	...
Trombay ...	Devnar	...	...	...	...	...	...	57,538 0 0	899 0 6	...	...
	Ghátkopar	...	...	...	...	...	...	6,767 20 0	105 11 11	...	...
	Máhul	...	...	...	...	...	...	13,157 20 0	205 9 5	...	...
	Wadála	...	...	...	...	260 0 0	2 11 4	14,605 0 0	228 3 3	...	...
	Dhadkhudai	...	...	...	...	600 0 0	6 4 0	3,360 0 0	52 8 0	...	...
Mátunga ...	Sulemánsha	...	...	...	...	200 0 0	2 1 4	10,444 0 0	163 3 0	...	...
	Rowli	...	...	...	...	80 0 0	0 13 4	26,509 0 0	414 3 3	...	...
	Salámati	...	...	...	...	...	...	22,940 0 0	358 7 0	...	...
	Kewni	...	...	...	...	...	...	...	...	...	...
	St. Antone...	...	...	...	...	...	...	...	...	...	...
	Dongarkhár	...	...	...	...	...	...	...	...	...	...
	Dabji	...	...	...	...	...	...	580 0 0	9 1 0	...	...
	Musghat	...	...	...	...	...	...	...	...	...	...
	Chiwri	...	...	...	...	...	...	...	...	...	...
Uran ...	Gammti	...	...	...	...	...	...	864 0 0	13 8 0	...	...
	Kantekhár	...	...	...	...	...	...	1,908 0 0	29 13 0	...	...
	Zagadi	...	...	...	...	...	...	648 0 0	10 2 0	...	...
	Shewa	...	...	...	...	...	...	612 0 0	9 9 0	...	...
	Ziraoli	...	...	...	...	...	...	1,512 0 0	23 10 0	...	...
	Rámshankar	...	...	...	...	...	...	2,988 0 0	46 11 0	...	...
	Bhendkhal	...	...	...	...	...	...	1,488 0 0	23 4 0	...	...
Karanja ...	Sonmogra ...	...	...	...	...	...	...	...	...	...	...
	Ovalibhendi	...	...	...	...	...	...	...	...	...	...
	Chirner	...	...	...	...	...	...	...	...	...	...
	Panvel	...	...	...	...	...	...	...	...	...	...
	Wághivli	...	...	...	...	...	...	...	...	...	...
Panvel ...	Belápur	...	...	...	...	...	...	2,500 0 0	39 1 0	...	...
	Karave	...	...	...	...	...	...	1,880 0 0	29 6 0	...	...
	Nerul	...	...	...	...	...	...	800 0 0	12 8 0	...	...
	Sarsole	1 0 0	...	...	...	...	...	6,820 0 0	106 9 0	...	...
	Umberda	...	...	...	...	...	...	...	...	...	...
	Sambri	...	...	...	...	...	...	...	...	...	...
Pen ...	Shilotar	...	...	...	...	...	...	12 0 0	0 8 0	...	...
	Sonágar	...	...	...	...	...	...	...	...	...	...
	Chikhli	...	...	...	...	...	...	...	...	...	...
Shiroda ...	Shiroda ...	...	...	...	...	...	...	13,488 0 0	210 12 0	...	...
Ankola ...	Nagarbail ...	...	...	...	...	...	...	...	...	...	...
Total ...		181 0 0	1 6 0	2,400 0 0	12 8 0	2,680 0 0	27 14 8	212,577 0 0	3,321 8 3	520 0 0	13 8 5

At 6 pies.		At 8 pies.		At 9 pies.		At 10 pies.		At 1 anna.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	160 0 0	10 0 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,590 20 0	99 6 6
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	5,059 20 0	316 3 6
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	3,245 0 0	202 13 0
...	...	...	...	...	...	...	...	34,394 0 0	2,149 10 0
...	...	...	...	...	...	...	...	6,402 20 0	400 2 6
...	...	...	...	...	...	...	...	1,508 0 0	94 4 0
...	...	...	...	...	...	...	...	1 0 0	0 1 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,022 10 0	63 14 3
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
13,725 0 0	428 14 6	...	...	80 0 0	3 12 0	...	...	43,587 30 0	2,724 3 9
2,288 0 0	71 8 0	...	...	...	...	...	...	13,884 30 0	867 12 9
9,597 0 0	299 14 6	...	...	...	...	...	...	28,924 20 0	1,807 12 6
13,138 0 0	410 9 0	...	...	...	...	...	...	47,376 0 0	2,961 0 0
6,141 0 0	191 14 6	...	...	...	...	...	...	41,412 10 0	2,588 4 3
...	...	...	...	...	...	...	...	1,168 10 0	73 0 3
3,314 0 0	103 9 0	...	...	...	...	...	...	32,394 0 0	2,024 10 0
4,042 0 0	126 5 0	...	...	...	...	...	...	30,463 0 0	1,903 15 0
2,968 0 0	92 12 0	...	...	...	...	...	...	25,730 0 0	1,608 2 0
4,290 0 0	134 1 0	...	...	...	...	...	...	27,858 0 0	1,741 2 0
5,290 0 0	165 5 0	...	...	...	...	...	...	46,264 0 0	2,891 8 0
11,957 0 0	373 10 6	...	...	...	...	...	...	23,865 0 0	1,491 9 0
4,810 0 0	150 5 0	...	...	...	...	...	...	27,430 10 0	1,714 6 3
9,814 0 0	306 11 0	...	...	...	...	...	...	39,952 0 0	2,497 0 0
13,356 0 0	417 6 0	...	...	...	...	...	...	86,998 0 0	5,437 6 0
17,326 0 0	541 7 0	...	...	...	...	...	...	68,827 30 0	4,301 11 9
14,726 0 0	460 3 0	...	...	...	...	...	...	25,344 0 0	1,584 0 0
...	...	22,756 0 0	948 2 8	...	...	...	...	69,319 20 0	4,332 7 6
...	...	3,994 0 0	166 6 8	720 0 0	33 12 0	3,240 0 0	168 12 0	111,625 0 0	6,976 9 0
...	...	2,268 0 0	94 8 0	...	...	...	...	133,776 0 0	8,673 8 0
...	...	432 0 0	18 0 0	...	...	...	...	15,563 10 0	972 11 3
2,936 0 0	93 5 0	...	...	...	...	...	...	309 0 0	19 5 0
2,790 0 0	87 3 0	...	...	400 0 0	18 12 0	...	...	225 0 0	14 1 0
2,568 0 0	80 4 0	...	...	...	...	...	...	1,251 0 0	78 3 0
1,304 0 0	40 12 0	...	...	2 0 0	0 1 6	...	...	...	...
...	...	...	...	...	...	...	...	720 0 0	45 0 0
1,494 0 0	46 6 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	10,907 2 0	681 11 0
...	...	...	...	...	...	...	...	24,213 10 0	1,513 5 3
...	...	...	...	...	...	...	...	24,939 0 0	1,558 11 0
...	...	...	...	...	...	...	...	44,438 10 0	2,777 6 3
...	...	...	...	...	...	...	...	38,446 20 0	2,402 14 6
...	...	...	...	...	...	...	...	1,055 0 0	65 15 0
16 0 0	0 8 0	...	...	...	...	...	...	820 0 0	51 4 0
147,930 0 0	4,622 13 0	29,450 0 0	1,227 1 4	1,202 0 0	56 5 6	3,240 0 0	168 12 0	1,147,470 2 0	71,716 14 0

B 701—7 \p

At 1 anna 3 pies.		At 1 anna 4 pies.		At 1 anna 6 pies.		At 1 anna 7 pies.		At 1 anna 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Mounds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1,962 0 0	204 6 0
...	...	...	...	...	...	...	...	12,556 0 0	1,307 11 8
...	...	...	...	...	...	...	...	7,696 0 0	801 10 8
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	886 0 0	83 1 0	1,750 0 0	173 2 10	...	...
...	...	...	...	...	...	1,445 0 0	142 15 11	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	427 0 0	40 0 6	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	121 0 0	11 5 6	...	...	...	...
...	...	...	...	1,087 0 0	101 14 6	160 0 0	15 13 4	20 10 0	2 1 9
...	...	...	...	243 0 0	22 12 6	...	...	...	...
...	...	...	...	...	...

At 1 anna 9 pies.		At 1 anna 10 pies.		At 2 annas.		At 2 anna 3 pies.		At 2 annas 5 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	8,013 0 0	1,001 10 0	...	...	...	...
...	...	...	...	34,834 20 0	4,354 5 0	...	...	...	...
...	...	...	...	39,019 30 0	4,877 7 6	...	...	...	...
...	...	...	...	53,380 10 0	6,672 8 6	...	...	...	...
...	...	...	...	47,760 20 0	5,970 1 0	...	...	...	...
...	...	...	...	142,923 0 0	17,865 6 0	...	...	...	...
...	...	...	...	54,601 0 0	6,825 2 0	...	...	...	...
...	...	...	...	96,436 10 0	12,054 8 6	...	...	...	...
...	...	...	...	94,336 10 0	11,792 0 6	...	...	...	...
...	...	...	...	91,609 10 0	11,451 2 6	...	...	1,040 0 0	157 1 4
...	...	240 0 0	27 8 0	100,637 20 0	12,579 11 0	...	...	...	...
...	...	...	...	129,808 20 0	16,226 1 0	...	...	6,650 0 0	1,004 6 10
...	...	...	...	96,156 20 0	12,019 9 0	...	...	2,222 0 0	335 9 10
...	...	...	...	132,511 30 0	16,563 15 6	...	...	...	...
...	...	...	...	171,206 20 0	21,400 13 0	...	...	...	...
...	...	...	...	15,174 0 0	1,896 12 0	...	...	...	...
...	...	...	...	1,603 0 0	200 6 0	...	...	...	...
...	...	...	...	3,942 0 0	492 12 0	...	...	...	...
...	...	...	...	5,717 10 0	714 10 6	...	...	...	...
...	...	...	...	560 0 0	70 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	50,721 30 0	6,340 3 6	...	...	...	...
...	...	...	...	41,994 10 0	5,249 4 6	67 0 0	9 6 9	...	...
...	...	...	...	40,996 30 0	5,124 9 6	...	...	...	...
...	...	...	...	66,601 30 0	8,325 3 6	100 0 0	14 1 0	...	...
...	...	...	...	84,810 10 0	10,601 4 6	...	...	...	...
...	...	...	...	16,845 0 0	2,105 10 0	...	...	...	...
...	...	...	...	28,396 0 0	3,549 8 0	...	...	...	...
...	...	...	...	36,575 0 0	4,571 14 0	...	...	...	...
...	...	...	...	14,484 0 0	1,810 8 0	...	...	...	...
...	...	...	...	15,292 0 0	1,911 8 0	...	...	...	...
...	...	...	...	44,694 0 0	5,586 12 0	...	...	...	...
...	...	...	...	23,394 0 0	2,924 4 0	...	...	...	...
...	...	...	...	44,474 0 0	5,559 4 0	...	...	...	...
...	...	...	...	51,474 0 0	6,434 4 0	...	...	...	...
...	...	...	...	31,482 20 0	3,935 5 0	...	...	...	...
...	...	...	...	33,818 0 0	4,227 4 0	...	...	...	...
...	...	...	...	31,601 0 0	3,950 2 0	...	...	...	...
...	...	...	...	56,469 36 16	7,058 11 10	...	...	...	...
...	...	...	...	37,180 0 0	4,647 8 0	...	...	...	...
...	...	...	...	23,604 0 0	2,950 8 0	...	...	...	...
...	...	...	...	21,817 0 0	2,727 2 0	...	...	...	...
...	...	...	...	1,200 20 0	150 1 0	...	...	...	...
...	...	...	...	36,562 10 0	4,570 4 6	...	...	...	...
...	...	...	...	76,228 10 0	9,528 8 6	...	...	...	...
...	...	...	...	56,225 0 0	7,028 2 0	...	...	...	...
...	...	...	...	70,358 10 0	8,794 12 6	...	...	...	...
...	...	...	...	73,686 30 0	9,235 13 6	...	...	...	...
...	...	...	...	8,776 37 0	1,097 1 11	...	...	...	...
...	...	...	...	47,509 20 0	5,938 11 0	...	...	...	...
...	...	...	...	32,685 30 0	4,085 11 6	...	...	...	...
...	...	...	...	52,633 20 0	6,579 3 0	...	...	...	...
...	...	...	...	40,790 30 0	5,098 13 6	...	...	...	...
...	...	...	...	2,907 0 0	363 6 0	...	...	...	...
162 0 0	17 11 0	...	...	16,027 0 0	2,003 6 0	...	...	360 0 0	54 6 0
162 0 0	17 11 0	240 0 0	27 8 0	2,632,747 13 6	3,29,093 6 9	167 0 0	23 7 9	10,272 0 0	1,551 8 0

At 2 annas 6 pies.		At 2 annas 8 pies.		At 2 annas 9 pies.		At 2 annas 10 pies.		At 3 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	4,206 20 0	758 11
...	...	...	...	...	...	...	...	18,056 0 0	3,335 3 1
...	...	...	...	...	...	...	...	4,946 0 0	927 6
...	...	...	...	...	...	...	...	21,606 0 0	4,051 9
...	...	...	...	...	...	...	...	2,942 0 0	551 13
...	...	...	...	...	...	...	...	567 0 0	106 5
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	4,335 10 0	812 13
...	...	...	...	...	...	...	...	...	...
3,240 30 0	506 5 11	2,728 0 0	454 10 8	162 0 0	27 13 6	...	...	...	...
...	...	...	...	...	...	5,113 10 0	905 7 7	5,961 0 0	1,117 11 0
...	...	...	...	...	...	...	...	1,868 20 0	349 15
...	...	...	...	...	...	...	...	5,056 10 0	948 0
...	...	...	...	...	...	...	...	...	...
61 0 0	9 8 6	...	...	...	...	...	...	257 0 0	48 3 0
...	...	...	...	...	...	...	...	3,075 10 0	576 9
...	...	...	...	...	...	...	...	2,160 0 0	405 0
...	...	...	...	...	...	...	...	1,287 30 0	241 7
...	...	...	...	...	...	...	...	2,777 20 0	520 13 6
593 0 0	92 10 6	...	...	...	...	...	...	1,434 0 0	268 14 0
2,389 0 0	373 4 6	...	...	...	...	...	...	3,080 0 0	577 8 0
4,332 0 0	676 14 0	...	...	...	...	...	...	4,635 0 0	869 1 0
2,400 0 0	375 0 0	...	...	...	...	...	...	4,830 20 0	915 1 6
103 0 0	16 1 6	...	...	...	...	...	...	1,899 0 0	356 1
136 0 0	21 4 0	...	...	...	...	...	...	666 20 0	124 15 6
576 0 0	90 0 0	...	...	...	...	...	...	15,960 20 0	2,992 9 6
652 0 0	101 14 0	...	...	...	...	...	...	3,018 0 0	565 14 0
...	...	...	...	...	...	...	...	2,849 0 0	534 3 0
648 0 0	101 4 0	...	...	...	...	...	...	5,692 20 0	1,067 5 6
...	...	...	...	...	...	...	...	9,649 10 0	1,809 3 9
...	...	...	...	...	...	...	...	6,366 0 0	1,193 10 0
2,174 0 0	339 11 0	...	...	...	...	...	...	6,942 0 0	1,301 10 0
...	...	...	...	...	...	...	...	23,066 20 0	4,324 15 6
505 0 0	78 14 6	...	...	...	...	...	...	14,342 30 0	2,689 4 3
1,126 0 0	175 15 0	...	...	...	...	...	...	15,544 20 0	2,914 9 6
740 0 0	115 10 0	...	...	...	...	...	...	15,737 0 0	2,950 11 0
612 0 0	95 10 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	792 0 0	148 8
210 0 0	32 13 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,136 0 0	400 8 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	253 0 0	47 7 0
...	...	...	...	...	...	...	...	6 0 0	1 2 0
...	...	...	...	...	...	...	...	1 0 0	0 3 0
...	...	...	...	...	...	...	...	81 20 0	15 4 6
...	...	...	...	...	...	...	...	30 0 0	5 10 0
...	...	...	...	...	...	...	...	376 0 0	70 8 0
...	...	...	...	...	...	...	...	789 0 0	147 15 0
16 0 0	2 8 0	360 0 0	60 0 0	84 0 0	14 7 0	...	...	283 20 0	53 9 6
...	...	...	...	...	...	...	...	196 0 0	36 12 9
6,908 0 0	1,079 6 0	202 0 0	33 10 8	1,300 0 0	223 7 0	1,600 0 0	283 5 4	84 0 0	15 12
27,421 30 0	4,284 10 5	3,290 0 0	548 5 4	1,546 0 0	265 11 6	6,713 10 0	1,188 12 11	287,274 0 0	53,863 11

At 3 annas 3 pies.		At 3 annas 6 pies.		At 3 annas 7 pies.		At 3 annas 9 pies.		At 3 annas 10 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	74 0 0	16 3 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,206 0 0	263 13 0	1,774 10 0	397 5 9	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	3,957 30 0	886 5 11	...	...	2,970 10 0	711 10 0
...	...	...	...	...	...	...	...	...	...

At 4 annas.		At 4 annas 5 pies.		At 4 annas 6 pies.		At 5 annas.		At 5 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
108,267 0 0	27,091 12 0	...	...	...	...	...	...	...	...
106,278 30 0	26,569 11 0	...	...	254 0 0	71 7 0	2,598 0 0	811 14 0	...	...
83,983 30 0	20,995 15 0	...	...	...	...	120 0 0	37 8 0	...	...
54,523 30 0	13,630 11 0	...	...	...	...	...	...	...	...
110,309 30 0	27,702 7 0	...	...	368 0 0	103 8 0	2,212 0 0	691 4 0	128 0 0	44 0 0
85,551 30 0	21,387 15 0	...	...	...	...	928 0 0	290 0 0	...	...
25,268 0 0	6,317 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
8,931 20 0	2,232 14 0	891 0 0	245 15 3	...	...	...	...	...	...
1 0 0	0 4 0	...	...	...	...	...	...	...	...
240 0 0	60 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
8,556 0 0	2,139 0 0	...	...	...	...	2,481 0 0	775 5 0	...	...
138,063 20 0	34,515 14 0	...	...	...	...	...	...	...	...
99,900 10 0	24,975 1 0	...	...	...	...	...	...	...	...
90,576 20 0	22,644 2 0	...	...	...	...	...	...	...	...
119,799 30 0	29,949 15 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4 0 0	1 0 0	...	...	36 0 0	10 2 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
50 0 0	12 8 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
161 0 0	40 4 0	...	...	...	...	...	...	...	...
44,917 0 0	11,229 4 0	...	...	20 0 0	5 10 0	1,188 0 0	371 4 0	...	...
89,859 0 0	22,464 12 0	...	...	...	...	288 0 0	90 0 0	...	...
26,345 20 0	6,586 8 0	...	...	...	...	...	...	...	...
43,522 0 0	10,880 8 0	...	...	...	...	324 0 0	101 4 0	...	...
80,780 20 0	20,195 2 0	...	...	612 0 0	172 2 0	...	...	...	...
47,629 10 0	11,907 5 0	...	...	...	...	...	...	...	...
53,677 30 0	13,419 7 0	...	...	...	...	...	...	...	...
104,046 30 0	26,011 11 0	...	...	...	...	...	...	...	...
76,212 10 0	19,053 1 0	...	...	...	...	...	...	...	...
63,897 20 0	15,974 6 0	...	...	...	...	976 0 0	305 0 0	...	...
49,123 20 0	12,280 14 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,044 0 0	326 4 0	...	...
413 0 0	103 4 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
6,604 0 0	1,651 0 0	...	...	...	...	...	...	...	...
1,526 0 0	381 8 0	...	...	42 0 0	11 13 0	918 0 0	286 14 0	...	...
23,289 20 0	5,822 6 0	...	...	...	...	...	...	...	...
17,366 10 0	4,341 9 0	...	...	...	...	...	...	...	...
16,974 0 0	4,243 8 0	...	...	...	...	...	...	...	...
8,215 0 0	2,053 12 0	...	...	...	...	...	...	...	...
210 0 0	52 8 0	...	...	...	...	...	...	...	...
831 0 0	220 4 0	...	...	...	...	...	...	...	...
1,480 0 0	370 0 0	...	...	...	...	...	...	...	...
545 20 0	886 6 0	...	...	32 0 0	9 0 0	...	...	...	...
711 0 0	177 12 0	...	...	...	...	16 0 0	5 0 0	...	...
61,451 0 0	15,362 12 0	...	...	...	...	...	...	...	...
24,570 0 0	142 8 0	...	...	...	...	24 0 0	7 8 0	...	...
				9 0 0	2 8 6	11 0 0	3 7 0	...	...
18,88,312 20 0	4,72,078 2 0	891 0 0	245 15 3	1,373 0 0	386 2 6	13,128 0 0	4,102 8 0	128 0 0	44 0

and North Kánara during the year 1893-94.

At 6 annas.		At 7 annas.		At 8 annas.		At 10 annas.		Total.		Average Price per Maund.
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	8,013 0 0	1,001 10 0	0 2 0
...	...	...	...	...	...	...	...	149,370 0 0	32,439 2 6	0 3 6
672 0 0	252 0 0	...	...	...	...	...	...	182,038 20 0	37,327 9 10	0 3 3
...	...	...	...	...	...	...	...	150,406 0 0	29,437 14 10	0 3 2
...	...	...	...	...	...	...	...	123,889 10 0	23,651 14 0	0 3 1
478 0 0	179 4 0	308 0 0	134 12 0	...	...	56 0 0	35 0 0	261,815 10 0	47,406 9 6	0 2 11
...	...	...	...	...	...	...	...	144,047 30 0	28,621 14 0	0 3 2
...	...	...	...	...	...	...	...	124,684 20 0	19,032 11 3	0 2 5
...	...	...	...	...	...	...	...	99,395 30 0	12,108 4 0	0 1 11
...	...	...	...	...	...	...	...	97,224 20 0	12,423 9 7	0 2 1
...	...	...	...	...	...	...	...	104,122 20 0	12,810 0 0	0 2 0
...	...	...	...	...	...	...	...	179,619 10 0	20,625 3 9	0 1 10
...	...	...	...	...	...	...	...	134,050 30 0	18,998 5 0	0 2 3
...	...	...	...	...	...	...	...	135,387 10 0	17,008 7 0	0 2 0
...	...	...	...	...	...	...	...	176,503 30 0	22,408 14 9	0 2 0
...	...	...	...	...	...	...	...	15,174 0 0	1,896 12 0	0 2 0
78 0 0	29 4 0	...	...	...	...	702 0 0	438 12 0	15,187 10 0	3,744 5 3	0 3 11
2 0 0	0 12 0	...	...	...	...	...	...	166,238 30 0	35,916 8 8	0 3 5
...	...	...	...	...	...	...	...	165,315 20 0	26,993 12 0	0 2 7
...	...	...	...	...	...	...	...	99,191 30 0	23,061 5 2	0 3 8
...	...	...	...	...	...	...	...	135,734 30 0	30,676 4 11	0 3 7
...	...	...	...	...	...	...	...	125,006 20 0	10,089 6 10	0 1 3
...	...	...	...	...	...	...	...	67,703 0 0	7,218 10 6	0 1 8
...	...	...	...	...	...	...	...	99,129 10 0	8,943 7 10	0 1 5
...	...	...	...	...	...	...	...	161,256 10 0	13,439 13 1	0 1 4
...	...	...	...	...	...	...	...	164,092 30 0	15,525 13 8	0 1 6
...	...	...	...	...	...	...	...	19,219 30 0	2,387 14 3	0 2 0
...	...	...	...	...	...	...	...	126,765 20 0	20,366 6 6	0 2 6
...	...	...	...	...	...	...	...	165,477 0 0	29,883 11 0	0 2 10
...	...	...	...	...	...	...	...	72,376 20 0	10,631 15 0	0 2 2
...	...	...	...	...	...	...	...	97,626 20 0	15,937 0 6	0 2 7
...	...	...	...	...	...	...	...	188,153 30 0	30,833 8 9	0 2 7
...	...	...	...	...	...	...	...	115,119 10 0	17,920 8 6	0 2 5
...	...	...	...	...	...	...	...	137,982 0 0	22,155 2 3	0 2 5
...	...	...	...	...	...	...	...	221,139 10 0	39,023 13 6	0 2 9
...	...	...	...	...	...	...	...	225,239 20 0	31,996 0 3	0 2 3
360 0 0	135 0 0	...	...	...	...	...	...	202,906 30 0	28,084 15 9	0 2 2
...	...	...	...	...	...	...	...	140,489 20 0	21,863 13 0	0 2 5
300 0 0	112 8 0	...	...	...	...	...	...	149,285 16 16	12,455 0 0	0 1 4
...	...	...	...	...	...	...	...	157,784 0 0	12,191 13 8	0 1 3
...	...	...	...	...	...	...	...	165,440 0 0	11,867 0 0	0 1 2
...	...	...	...	...	...	...	...	37,812 10 0	3,717 13 3	0 1 7
...	...	...	...	...	...	...	...	15,456 20 0	2,626 11 0	0 2 11
...	...	...	...	...	...	...	...	44,003 10 0	5,110 13 6	0 1 10
...	...	...	...	...	...	...	...	105,470 30 0	15,586 8 6	0 2 4
1 0 0	0 6 0	...	...	...	...	...	...	75,703 10 0	11,424 2 6	0 2 5
...	...	...	...	...	...	...	...	94,874 10 0	13,190 0 6	0 2 3
...	...	...	...	...	...	...	...	83,703 10 0	11,367 0 00	0 2 2
...	...	36 0 0	15 12 0	...	...	...	...	19,923 30 0	1,836 14 11	0 1 6
...	...	...	...	...	...	...	...	72,991 30 0	7,742 15 3	0 1 8
...	...	...	...	...	...	...	...	59,955 30 0	6,182 9 6	0 1 8
30 0 0	11 4 0	...	...	...	...	...	...	100,916 30 0	10,301 1 9	0 1 3
...	...	...	...	...	...	...	...	94,092 10 0	8,003 15 0	0 1 4
...	...	...	...	...	...	...	...	66,591 0 0	16,286 6 0	0 3 11
309 0 0	115 14 0	...	...	701 0 0	350 8 0	...	...	131,091 0 0	26,534 11 3	0 3 3
8,879 0 0	1,454 10 0	...	...	3,414 0 0	1,707 0 0	...	...			
6,109 0 0	2,290 14 0	344 0 0	150 8 0	4,115 0 0	2,057 8 0	758 0 0	473 12 0	6,482,738 15 16	9,61,168 8 9	0 2 4

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1893-94.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and Packing Salt.	London ...	Bombay ...	Square rigged vessels.	2,512 18 26	6,281 2 4								
Bulsár Salt (Sanchal).	Bhávnagar.	Do. ...	Countrycrafts.	1,988 26 20	4,971 10 3								
Sinda Salt... ...	Bandar Abas.	Do. ...	Do. ...	500 0 0	1,250 0 0								
Sea Salt	Karáchi ...	Do. ...	Do. ...	250 0 0	625 0 0								
Goa Salt	Goa Territory.	Bombay Presidency (North Kánara District).	Do. ...	6,599 31 45	16,499 7 7								
			Total ...	11,848 6 11	29,620 6 2							11,848 6 11	29,620 6 2
Portuguese India Salt.	.....	.....	.....	.....	.....	Daman ...	Surat District ...	Daman Frontier.	Cart and head-loads.	757 9 47	1,893 1 7		
	.....	.....	.....	.....	.....	Bulsár Customs.	Do. ...	Do. ...	Do. ...	88 31 0	221 15 0		
	.....	.....	.....	.....	.....	Bánda ...	Bombay Presidency.	Goa Frontier ...	Head and bullock-loads.	19,171 27 70	47,929 3 11		
	.....	.....	.....	.....	.....	Diggi	Do. ...	Do. ...	Do. ...	3,346 30 70	8,366 14 11		
	.....	.....	.....	.....	.....	Kelghát ...	Do. ...	Do. ...	Do. ...	2,013 5 40	*5,032 13 6		
	.....	.....	.....	.....	.....	Castle Rock...	Do. ...	Do. ...	Rail and bullock-loads.	1,70,995 14 50	4,27,490 14 9		
	.....	.....	.....	.....	.....	Do. ...	Madras Presidency.	Do. ...	Do. ...	43,314 15 20	1,08,285 15 3		
	.....	.....	.....	.....	.....	Gogha ...	Ahmedabad District.	Gogha Frontier .	Carts and donkeys.	12 20 0	31 4 0		
	.....	.....	.....	.....	.....	Kárwár ...	Bombay Presidency.	Goa Salt ...	Head and bullock-loads.	2,629 16 60	6,573 8 9		
	.....	.....	.....	.....	.....	Amritsar ...	Do. ...	B. B. & C. I. Railway.	Railway ...	2 30 0	6 14 0		
									Total ...	242,332 1 37	6,05,832 9 8	242,332 1 37	6,05,832 9 8
				11,848 6 11	29,620 6 2				Total ...	242,332 1 37	6,05,832 9 8	2,54,180 7 48	6,35,452 15 0

* Includes duty Rs. 2-8-0 on one maund of salt recovered in excess at Castle Rock in March 1894.

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. VIII, showing the Quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1892-93 and 1893-94.

Description of Salt.	1892-93.		1893-94.		Increase in 1893-94.		Decrease in 1893-94.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágra Salt	1,686,688 20 0	42,13,517 8 0	2,073,186 20 0	52,38,217 8 0	386,498 0 0	10,24,700 0 0	.....	.....
Sea Salt	7,258,873 10 71	1,70,16,445 3 2	7,062,314 18 38	1,56,89,854 7 3	.....	.....	196,558 32 33	13,26,590 11 11
Salt from Amritsar ...	.....	.....	2 30 0	6 14 0	2 30 0	6 14 0	.....	.....
Sinda Salt	2,624 11 20	6,560 11 3	500 0 0	1,250 0 0	.....	.....	2,124 11 20	5,310 11 3
Table Salt	2,125 4 66	5,312 12 10	2,509 28 26	6,274 4 4	384 23 40	961 7 6	.....	.....
Bhávnagar Black Salt (Sanchal).	1,501 22 40	3,753 14 6	1,988 26 20	4,971 10 3	487 3 60	1,217 11 9	.....	.....
Total ...	8,951,812 29 37	2,12,45,590 1 9	9,140,502 3 4	2,09,40,574 11 10	387,372 17 20	10,26,886 1 3	198,683 3 53	13,31,901 7 2

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. IX, showing the Principal Articles of Import and Export, of the Bombay Presidency

Division.	Tálukas.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Whittle Bandar	1	8,91,155 0 0	23,27,606 0 0	234 0 8	.....	234 0 8
	Gogha	Gogha	1	2,86,334 0 0	1,95,354 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	.....	.....	.....	.....
	Jambusar	Tankária, Dehgám, Dehej .	3	3,56,362 0 0	2,41,595 0 0	.....	.....	.....
	Broach	Broach	1	21,92,213 0 0	20,07,646 0 0	1,326 5 5	29 8 6	1,355 13 11
	Surat	Surat, Bhagva, Navsári, Matvád.	4	25,84,620 0 0	17,89,738 0 0	220 2 6	29 14 10	250 1 4
	Bulsár	Bulsár, Bilimora, Kolak, Umarsádi.	4	5,76,153 0 0	10,73,410 0 0	1,272 14 5	3,287 6 1	4,560 4 6
		Total, Northern Division ...	15	68,86,837 0 0	76,35,349 0 0	3,053 7 0	3,346 13 5	6,400 4 5
Southern Division.	Umbargaon ...	Umbargaon, Maroli, Kálai, Gholvad.	4	1,07,415 0 0	3,58,351 0 0	.....	20 11 1	20 11 1
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpáti, Máhim Kelva, Dativrey.	7	4,57,111 0 0	9,20,914 0 0	32 14 1	9 14 6	42 12 7
	Bassein	Bassein, Agáshi, Naughar...	3	5,01,191 0 0	11,50,486 0 0	.....	.....	.....
	Ghodbandar ...	Ráyi, Utan, Manori, Bándra, Vesáva.	5	3,36,117 0 0	11,22,068 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándúp, Máhúl, Trombay.	6	44,88,580 0 0	48,15,889 0 0	14 3 8	3,784 7 8	3,798 11 4
	Uran	Mora, Sheva	2	9,07,087 0 0	87,81,880 0 0	.....	.....	.....
	Karanja	Karanja	1	1,63,827 0 0	19,00,455 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Kherna.	4	6,41,839 0 0	16,66,281 0 0	.....	302 15 1	302 15 1
	Alibág	Alibág, Thal, Revdanda, Mándva, Revas, Mándád.	5	6,63,032 0 0	7,22,217 0 0	.....	265 3 1	265 3 1
	Sanksi	Ántora, Nágothna... ...	2	5,50,039 0 0	10,61,135 0 0	.....	.....	.....
	Suvarandurg ...	Bánkot, Kelshi, Harnai ...	3	10,15,200 0 0	6,55,535 0 0	33 0 0	131 6 9	164 6 9
	Anjanvel	Anjanvel, Boria	2	20,17,967 0 0	28,94,904 0 0	20 14 0	146 1 9	166 15 9
	Ratnágiri	Ratnágiri, Jayghad, Purangad.	3	14,19,897 0 0	11,12,052 0 0	111 2 6	15 12 6	126 15 0
	Viziadurg	Jaytápur, Vizíadurg ...	2	15,76,038 0 0	20,51,413 0 0	120 3 11	.....	120 3 11
	Málvan	Málvan, Áchra, Devgad ...	3	7,84,318 0 0	4,64,902 0 0	30 2 1	411 0 1	441 2 2
	Vengurla	Vengurla, Ráhuri, Nivti ...	3	19,16,865 0 0	18,74,176 0 0	139 13 4	1,241 4 1	1,381 1 5
	Shiroda	Creeks	...	94,522 0 0	80,935 0 0	6 6 0	.....	6 6 0
	Kárwár	Sadáshivgad, Kárwár, Chendiya, Belikeri.	4	3,77,395 0 0	4,22,253 0 0	129 2 2	1,244 2 6	1,373 4 8
	Ankola	Ankola, Gangávali, Tadri ...	3	1,83,830 0 0	3,32,676 0 0	58 14 7	4,716 6 3	4,775 4 10
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	13,06,940 0 0	23,32,473 0 0	182 14 1	454 12 3	637 10 4
		Total, Southern Division ...	67	1,95,09,207 0 0	3,47,20,995 0 0	879 10 5	12,744 1 7	13,623 12 0
		Presidency Division, Huzúr (Mátunga).	...	.....	5,70,123 0 0	.....	.....	.....
		Grand Total ...	82	2,63,96,044 0 0	4,29,26,467 0 0	3,933 1 5	16,090 15 0	20,024 0 5

with their Values and Details of the Sea Customs Collections realized at the different Ports during the year 1893-94.

REVENUE.							REMARKS.
Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	114 8 0	23 14 1	372 6 9	.....	372 6 9	
.....	49 0 0	48 0 0	12 0 0	109 0 0	.....	109 0 0	
.....	.....	.....	.....	.....	.....	.....	
8 0 0	13 0 0	17 0 0	12 7 0	50 7 0	.....	50 7 0	
234 6 0	138 0 0	70 0 0	90 2 0	1,888 5 11	.....	1,888 5 11	
173 5 1	444 0 0	48 14 2	187 7 8	1,103 12 3	.....	1,103 12 3	
.....	499 0 0	112 0 0	281 7 6	5,452 12 0	.....	5,452 12 0	
415 11 1	1,143 0 0	410 6 2	607 6 3	8,976 11 11	.....	8,976 11 11	
.....	42 0 0	.....	7 4 0	69 15 1	.....	69 15 1	
.....	339 0 0	3 0 0	17 9 9	402 6 4	.....	402 6 4	
.....	205 0 0	32 4 0	71 5 0	308 9 0	.....	308 9 0	
.....	238 0 0	33 0 0	25 12 9	296 12 9	.....	296 12 9	
.....	166 0 0	59 8 0	44 9 6	4,068 12 10	.....	4,068 12 10	
.....	98 0 0	31 0 0	27 1 6	156 1 6	.....	156 1 6	
.....	138 0 0	57 2 0	55 14 6	251 0 6	.....	251 0 6	
.....	146 0 0	149 0 0	50 0 0	647 15 1	.....	647 15 1	
.....	175 0 0	31 0 0	11 0 0	482 3 1	.....	482 3 1	
.....	101 0 0	13 0 0	15 1 6	129 1 6	.....	129 1 6	
.....	172 0 0	4 0 0	34 3 0	374 9 9	.....	374 9 9	
.....	201 0 0	12 0 0	55 2 6	435 2 3	.....	435 2 3	
.....	821 2 0	144 8 0	49 3 0	1,141 12 0	.....	1,141 12 0	
.....	423 0 0	.....	34 7 0	577 10 11	.....	577 10 11	
.....	292 0 0	15 0 0	67 6 7	815 8 9	.....	815 8 9	
38 12 11	44 0 0	8 0 0	75 14 9	1,547 13 1	.....	1,547 13 1	
.....	5 0 0	2 8 0	9 0 6	22 14 6	.....	22 14 6	
68 2 4	135 0 0	9 8 0	29 9 6	1,615 8 6	.....	1,615 8 6	
.....	108 0 0	15 0 0	18 1 6	4,916 6 4	.....	4,916 6 4	
10 8 10	195 0 0	79 9 0	79 15 9	1,002 11 11	.....	1,002 11 11	
117 8 1	4,044 2 0	698 15 0	778 10 7	19,262 15 8	.....	19,262 15 8	
.....	.....	.....	.....	.....	.....	.....	
533 3 2	5,187 2 0	1,109 5 2	1,386 0 10	28,239 11 7	.....	28,239 11 7	

J. L. JENKINS,
Acting Collector of Salt Revenue.

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Statement No. X, showing the Revenue derived from A'bkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1893-94, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda and Dharampur States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articicles.	Miscellaneous.	Still-head Duty on Spirits manufactred at Uran and Bhándúp.	Cost of Establishment employed at Uran and Bhándúp Distillaries paid by Proprietors.	Total.
	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1888-89	158 8 0	1,235 10 0	.....	9,000 0 0	...	6,714 6 0	2,590 4 9	693 7 6	586 2 6	186 11 8	306 6 4	16,25,943 15 6	27,616 9 11	16,75,032 2 2
1889-90	19 12 0	2,949 12 6	.....	9,000 0 0	...	5,752 2 0	2,723 1 4	544 2 6	675 9 5	228 3 5	455 9 3	15,28,797 8 11	36,303 11 7	15,87,449 8 11
1890-91	241 11 5	3,373 11 4	.....	9,000 0 0	...	5,408 12 0	2,344 0 6	628 12 4	644 15 0	232 11 9	457 4 3	14,28,407 0 10	39,675 15 8	14,90,414 15 1
1891-92	54 1 4	9,259 8 9	4,699 7 4	9,000 0 0	...	4,876 6 0	1,870 10 5	481 8 1	713 14 0	95 14 11	449 3 11	15,32,817 9 7	42,442 4 0	16,06,760 8 4
1892-93	316 4 8	17,578 15 11	33,618 13 4	9,000 0 0	...	4,908 0 0	1,412 14 4	625 1 8	886 10 2	218 3 2	506 15 0	15,80,555 15 4	42,146 0 1	16,91,773 13 8
Total ...	790 5 5	34,397 10 6	38,318 4 8	45,000 0 0	...	27,659 10 0	10,940 15 4	2,973 0 1	3,507 3 1	961 12 11	2,175 6 9	76,96,522 2 2	1,88,184 9 3	80,51,431 0 2
Average ...	158 1 1	6,879 8 6	7,663 10 6	9,000 0 0	...	5,531 14 10	2,188 3 1	594 9 7	701 7 0	192 5 10	435 1 4	15,39,304 6 10	37,636 14 8	16,10,286 3 3
1893-94	3,933 1 5	16,090 15 0	24,238 8 6	9,000 0 0	...	5,187 2 0	1,160 14 8	533 3 2	861 8 6	123 13 8	423 10 8	15,23,299 13 11	41,609 15 8	16,17,309 3 2

J. L. JENKINS,
Acting Collector of Salt Revenue.

STATEMENT No. XI.

Statement No. XI, showing Details of cases of Salt and Opiu

Divisions.	Nature of Offence.												Mode							
	Theft from Salt Works.		Smuggling & Foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s.
Northern Division	3	0 31 1	62	4 6 40	126	27 0 16	..	..	8	1 7 69	199	33 5 46	93	22 31 3	..	..	5	0 33 21	3	0 21 63
Daman Frontier.	..	..	156	734 36 55	..	..	..	..	..	..	156	734 36 55	117	711 15 55	..	..	..	..	..	..
Total, N. D. ..	3	0 31 1	218	739 3 15	126	27 0 16	..	..	8	1 7 69	355	768 7 21	210	734 6 58	..	..	5	0 33 21	3	0 21 63
Southern Division	36	73 1 14	16	25 38 36	64	18 8 72	5	27 18 10	88	439 9 44	209	583 36 16	72	87 1 73	..	..	8	52 28 10	5	16 8 [illegible]
Goa Frontier ..	..	..	124	305 23 76	..	..	..	..	..	..	124	305 23 76	90	302 30 70	1	0 0 55	..	..	2	1 19 20
Total, S. D. and Goa Frontier.	36	73 1 14	140	331 22 32	64	18 8 72	5	27 18 10	88	439 9 44	333	889 20 12	162	389 32 63	1	0 0 55	8	52 28 10	7	17 28 0
Grand Total ..	39	73 32 15	358	1,070 25 47	190	45 9 8	5	27 18 10	96	440 17 33	688	1,657 22 33	372	1,123 39 41	1	0 0 55	13	53 21 31	10	18 9 63

Divisions.	Opi							
	Found on person of Smugglers.		Found Concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		s. t.
Northern Division.	165	0 15 58 1/8	7	0 1 66 2/3	1	0 0 3 3/4	173	7 48 1/2
Southern Division	..	....	..	....	..	....	.	.
Total ..	165	0 15 58 1/8	7	0 1 66 2/3	1	0 0 3 3/4	1.	7 48 1/2

Smuggling disposed of by the Salt Department during the year 1893-94.

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Smuggling.				How cases were disposed of											
Miscellaneous.		Total.		No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction-sale of confiscated property.	Total of the two previous columns.	Fine imposed by Magistrates.	Real value of confiscated property.	Rewards granted, if any.	Remarks.
No.	Quantity.	No.	Quantity.														
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
98	8 39 39	199	33 5 46	296	16	280	268	12	95·7	2,230 3 3	....	33 7 8	33 7 8	1,740 4 0	12 13 5	491 0 0	
39	23 21 0	156	734 36 55	199	11	188	188	..	100	1,843 10 6	10 0 0	30 4 8	40 4 8	350 8 0	1,843 10 6	2,272 4 0	
137	32 26 39	355	768 2 21	495	27	468	456	12	97·4	4,073 13 9	10 0 0	63 12 4	73 12 4	2,090 12 0	1,856 7 11	2,763 4 0	
124	427 37 33	209	583 36 16	273	47	226	200	26	..	2,113 15 9	63 0 0	332 15 9	395 15 9	983 9 6	2,008 1 0	673 4 0	
31	4 13 11	124	305 23 76	173	18	155	146	9	94·1	769 0 5	6 0 0	81 1 2	87 1 2	726 0 0	729 12 11	544 4 0	
155	429 10 44	333	889 20 12	446	65	381	346	35	90·8	2,883 0 2	69 0 0	414 0 11	483 0 11	1,709 9 6	2,732 13 11	1,217 8 0	
292	461 31 3	688	1,657 22 33	941	92	849	802	47	...	6,956 13 11	79 0 0	477 13 3	556 13 3	3,800 5 6	7,589 5 10	3,980 12 0	

UM.

Prosecution and Conviction before Magistrates.							Total estimated value of Confiscations.
No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	No. of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	
							R. a. p.
176	....	176	174	2	....	98·8	402 5 7
....	....	....	....	....	....	....	....
176	....	176	174	2	....	98·8	402 5 7

J. L. JENKINS,
Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 4641 OF 1894.

Poona, 17th September 1894.

Submitted to Government in the Revenue Department.

2. The following table presents a comparative abstract of receipts and expenditure during the years 1892-93 and 1893-94:—

	Receipts.		Expenditure.	
	1892-93.	1893-94.	1892-93.	1893-94.
	Rs.	Rs.	Rs.	Rs.
Salt	2,18,06,319	2,15,53,350	15,83,147	15,26,708
Sea Customs	26,349	28,240	1,31,342	1,33,419
Land do.	42,723	33,313	15,268	(*a*) 38,907
Abkári, Provincial	16,22,918	15,65,134	38,551	43,357
Port dues, &c., Local ...	89,092	90,756	60,848	(*b*) 66,168
Total ...	2,35,87,401	2,32,70,793	18,29,156	18,08,559
Net Revenue ...	2,17,58,245	2,14,62,234	.....	.....

(*a*) This represents payments on account of Service Haks.
(*b*) Excluding amount invested in Government Securities on account of Ports Funds.

There is a decrease in the net revenue of Rs. 2,96,011 as compared with the previous year, in which also the income was less by Rs. 7,19,048 than in 1891-92. The decrease this year is mainly under the head Salt, the gross revenue under which shows a falling off of Rs. 2,52,969. The receipts from Land Customs and Abkári are also less than in last year. The Collector shows in his 42nd paragraph that the falling off in the salt revenue is really nominal, and is due to the fact that duty for removals in the year under report had to a greater extent than usual been paid in the previous year, or had remained to be paid in the coming year.

3. The Collector has, as last year, included in his calculations for showing the percentage of charges, certain items mentioned in the Commissioner's Review of 1891-92, which do not pertain to the ordinary work of the Department, and thus makes out the percentage of charges to gross receipts 7·75 instead of 6·49 as it is by the exclusion of the items.

4. The number of salt works open was 54 more than in the previous year, almost all at Sanikatta. It is satisfactory to learn that the difficulties which had arisen there owing to the change in the system of storage have been overcome.

5. The statement given below shows the stocks of salt in hand at the beginning of the year, those manufactured and brought to account during the year, the removals, the loss and wastage, and the balance in hand at the end of the year, as compared with similar figures for 1892-93:—

Year and kind of Salt.		Stock on hand at the beginning of the year.	Brought to account during the year.	Removed during the year.	Loss and Wastage.	Stock on hand at the end of the year.
		Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.
1893-94...	Barágara	22,86,733	18,96,862	20,73,187	2,12,437	18,97,971
	Bulsár	12,758	3,97,578	3,18,621	29,867	61,848
	Rest of Presidency ...	9,30,179	65,37,466	64,94,514	5,67,360	4,05,771
	Total ...	32,29,670	88,31,906	88,86,322	8,09,664	23,65,590
1892-93...	Barágara	17,19,866	23,41,329	16,86,689	87,774	22,86,733
	Bulsár	1,65,036	3,18,097	3,21,760	1,48,615	12,758
	Rest of Presidency ...	20,23,929	64,96,857	67,07,433	8,83,174	9,30,179
	Total ...	39,08,831	91,56,283	87,15,882	11,19,563	32,29,670

6. The year was one of great activity at Khárághoda owing to the failure of the Sambhar Lake supply. The quantity of salt exported to the North-West Provinces especially shows a large increase, and much was carried to stations which do not usually indent on Khárághoda for their supplies.

7. The new pans have been very successful, and the outturn has been large notwithstanding the misfortune which occurred at the commencement of the season. The work has been carried on in a way which is most creditable to Mr. Bulkley and his subordinates.

8. The removals of sea salt show a falling off; they are less than in the previous year by maunds 2,16,058; than the removals of 1891-92 by maunds 5,48,607. The stocks at the close of the year were very low owing to the fact that the season had been an unfavourable one, and prices rose in with the result that trade was slack.

9. It is satisfactory to notice that Bombay salt is more than holding its own in the south with Goa salt, and if the trade extends in that direction, it may become desirable, as Mr. Jenkins points out, to extend our salt works. Caution is however necessary, as experience has shown that it is easy to overstock the market, and the demands from Malabár and Calcutta appear to be very fluctuating.

10. The steps taken at Dharasna for the more accurate estimating of the contents of the heaps have proved successful, and elsewhere the quantity of salt written off is much smaller than it has been, though as the Collector says there is room for improvement.

11. The figures given in the report regarding the consumption of salt do not call for any special remark, as the averages do not differ largely from those of past years.

12. The Acting Commissioner concurs with the Collector in thinking that considering the season the working of the fish-curing yards has been satisfactory; their success and extension will remove all cause of complaint on the part of the fishermen on our Southern Coasts.

13. The figures relating to offences show that while the officers of the Department have been active in preventing smuggling both on the Frontiers and elsewhere, care has been taken that prosecutions should not be undertaken without due cause. The percentage of convictions to prosecutions is higher than it has been for several years. The great accumulation of stocks of salt at Daman gives rise to apprehensions of a renewal of organised attempts at smuggling on that frontier which will tax the resources of the force to prevent. Good progress has been made in perfecting the arrangements at the Castle Rock

Custom House, and in housing the men and Inspectors on the Goa and Daman Frontiers.

14. The work done on the Northern Frontier under Mr. Close's superintendence has been satisfactory, and the forces on the Daman and Goa Frontiers are becoming more efficient, now that they have been cleared of the unsatisfactory men enlisted when the forces were hurriedly raised in 1892.

15. As the Acting Commissioner is only temporarily in charge of the office, he feels that his opinion on the work done by the officers of the Department during the past year cannot carry much weight. He believes that the commendations bestowed by Mr. Jenkins on the officers mentioned in the closing paragraphs of his report are well deserved, and he knows that Mr. Mackenzie had formed a very high opinion of the able and efficient way in which Mr. Jenkins has conducted his duties.

W. W. LOCH,
Acting Commissioner of Customs, Salt, Opium and Ábkári.

Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1893-94.

No. 840 OF 1895.

REVENUE DEPARTMENT.

Bombay Castle, 31st January 1895.

Memorandum from the Commissioner of Customs, Salt, Opium and Ábkári, No. 4641, dated 17th September 1894—Submitting, with his remarks, a letter No. 4282, dated 1st idem, from the Collector of Salt Revenue, Bombay, who submits the annual Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1893-94.

RESOLUTION.—The number of salt works in operation in British India during 1893-94 increased by 54, owing mainly to the re-opening of the works at Sanikatta, where the difficulties as regards storage, which necessitated the closing of the works in the preceding year, were to a great extent overcome.

2. In the subjoined statement the opening and closing balances and the results of the year's operations are compared with those of the preceding year:—

		Stock in hand at the beginning of the year.	Brought to account in the year.	Removed during the year.	Loss and wastage.	Balance on March 31st.
		Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1892-93	Barágara	1,719,865 39 0	2,341,329 8 0	1,686,683 20 0	87,773 25 0	2,286,733 2 0
	Bulsár	165,036 0 0	318,097 0 0	321,760 0 0	148,615 0 0	12,758 0 0
	Rest of Presidency	2,023,929 10 40	6,496,856 33 3	6,707,433 18 0	883,174 4 0	930,178 21 43
	Total ...	3,908,831 9 40	9,156,283 1 3	8,715,881 38 0	1,119,562 29 0	3,229,669 23 43
1893-94	Barágara	2,286,733 2 0	1,896,862 5 0	2,073,186 20 0	212,437 10 0	1,897,971 17 0
	Bulsár	12,758 0 0	397,578 20 0	318,621 0 0	29,867 20 0	61,848 0 0
	Rest of Presidency	930,178 21 43	6,537,465 34 17	6,494,514 15 36	567,359 21 24	405,770 19 0
	Total ...	3,229,669 23 43	8,831,906 19 17	8,886,321 35 36	809,664 11 24	2,365,589 36 0

Manufacturing operations at the Runn were considerably impeded by a heavy fall of rain in November which flooded the works and injured or destroyed the pans which were then ready to receive the brine. Consequently, while the demand increased by 386,498 maunds owing to the partial failure of the Sámbhar Lake supply, the quantity of salt produced and brought to account during the year was only 1,896,862 maunds as against 2,341,329 maunds in 1892-93, and the stock in hand at the close of the year fell from 2,286,733 to 1,897,971 maunds. It is satisfactory, however, to note that the efforts made to increase production by opening up new pans in the neighbourhood of the existing works have been successful and have resulted in the discovery of a considerable area of brine-yielding soil which should be sufficient to meet all requirements for some time to come. At the Bulsár works the season was, owing to the early burst of the monsoon and the low average temperature, far from favourable; but special efforts were made to replenish the stocks which had been brought unduly low by the floods of 1892-93, with the result that the balance in hand at the end of the year showed an increase of 49,090 maunds. Of the Konkan works, production at Bassein, Trombay and Mátunga declined, but that at Uran and Ankola showed a more than corresponding increase, and the total for the year was higher than that for the preceding year by 40,611 maunds. The increase in the outturn, however, was not sufficient to keep pace with the demand, and the balance in hand at the end of the year was only 405,770 maunds as against 930,178 maunds in 1892-93. The extreme lowness of the balance, which is less than one-twelfth of a year's demand, need not, the Collector states, give any immediate cause for anxiety, as the season for 1894-95 has been a good one; at the same time the question of inviting applications for the opening of new salt works with a view to increase production is receiving his serious consideration.

3. The amounts written off as loss and wastage show a satisfactory diminution, the total for the year being 809,664 maunds as against 1,119,563

maunds in 1892-93. The improvement would have been more marked, but for a large increase in the amounts written off at the Runn works, where a number of salt heaps which were originally stored in 1887 and 1888, and which had been much reduced in bulk by damp and climatic causes, were opened during the year. It is satisfactory to note that the steps taken at Bulsár and in the Konkan to ensure more correct estimation of the contents of the salt heaps have met with a fair measure of success.

4. Sales of Barágara salt showed an increase of 386,498 maunds, of which 327,588 maunds represented the consignments taken by traders in the North-Western Provinces to make up the deficiency caused by the failure of the Sámbhar Lake supply. For the rest, removals to the Central Provinces and Central India were 15,693 and 28,126 maunds respectively more than in the previous year, and 16,014 maunds were despatched to the Punjáb to which province no salt had been sent since 1887-88. Issues for local consumption showed a slight decline, chiefly at the agencies in the Panch Maháls and Gáikwár's territory, but on the whole variations were unimportant, and may be attributed to the ordinary fluctuations of trade. Issues of sea-salt declined by 216,059 maunds, the most important variations being those shown in the margin. The main cause of the falling off was the rise in price consequent on the unfavourable season and the lowness of the stocks in hand; to this must be added, in the case of British Malabár, the fact that the market was overstocked by the unusually heavy removals of the previous year. For the increased removals to the Nizám's Territory and Foreign Malabár the reasons given are, in the case of the first, that Bombay salt is competing successfully with Madras salt in that part of the country, and for the second that the contractor who failed to fulfil his engagements in 1892-93 was able to carry out his contract during the year under review. Issues for local consumption showed a decline; and having regard to this and to the fact that similar removals of Barágara salt were smaller than in the previous year, the conclusion arrived at by the Collector that the average consumption per head in the Presidency was 11·66 lbs. as against 11·11 in the previous year, appears *primâ facie* incorrect. Comparing the figures given in paragraph 51 of the report with those given in paragraphs 18, 40 and 49 it would appear that the correct figure for salt issued for consumption in the Presidency should be 3,176,241 maunds and not, as stated in the report, 3,387,107 maunds. Taking the population at 23,902,006 according to the census of 1891; the average per head comes to 10·63 lbs. and not 11·66.

	Mds.
British Malabár ...	—324,146
Calcutta	—34,424
Central Provinces ...	—50,803
Presidency	—57,765
Nizám's Territory ...	+117,355
Foreign Malabár ...	+137,178

5. As to the cost price at the works at the Runn and Bulsár, no information is given in the report, but at the Northern and Middle Konkan works and at Sanikatta the average rose by four and three pies respectively, owing to the bad season and the small stocks in hand. Market prices, except in Gujarát and the Sátára and Bijápur Districts, were generally higher than in the preceding year, but the excess was not large, and in no case sufficient to restrict consumption to any considerable extent.

6. The financial results of the last two years are given in the following table:—

	Receipts.		Expenditure.		
	1892-93.	1893-94.	1892-93.	1893-94.	
	Rs.	Rs.	Rs.	Rs.	
Salt	2,18,06,319	2,15,53,349	15,83,147	15,26,707	Salt.
Sea Customs ...	26,349	28,240	1,31,342	1,33,419	Sea Customs.
Land „ ...	42,723	33,313	15,268	38,907	Allowances and Assignments.
A'bkári, Provincial.	16,22,918	15,65,134	38,551	43,357	A'bkári, Provincial.
Port Dues, &c., Local.	89,092	90,756	60,848	(a)1,35,556	Port Dues, &c. Local.
Total ...	2,35,87,401	2,32,70,792	18,29,156	18,77,946	

(a) Including amount invested in Government securities on account of Port Funds.

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It will be seen from this that notwithstanding an increase in the bulk of salt dealt with, the realizations of Imperial Revenue declined by 2¾ lákhs. This result is partly due to larger issues of nominal duty salt and partly to the operation of the credit bond system, by which a considerable proportion of the duty on salt removed during the year is recovered in the preceding or following year. Under Sea Customs the revenue received shows but little variation, but under Land Customs there is a large falling off of Rs. 9,410, which the Collector ascribes to the concession granted by Government Resolution No. 930, dated February 2nd, 1893, by which rice may be exported into Goa free of duty by unauthorized routes. Abkári revenue declined by Rs. 57,784 mainly owing to a smaller demand in Kolába, caused by the spread of the so-called temperance movement in that district. On the expenditure side there is a net decrease of Rs. 56,440 under Salt, due principally to the absence of the heavy payments for compensation to proprietors of salt works which were made in 1892-93. Under Allowances and Assignments, and Port Dues on the other hand there are increases of Rs. 23,639 and Rs. 74,708 respectively, due in the case of the former to payments by the Assistant Collectors of the Goa and Surat Frontiers on account of the awards of the Mixed Commission and in that of the latter to the investment in Government paper of the surplus balances of the Port Funds.

7. The Collector has not stated how far the instructions contained in paragraph 7 of Government Resolution No. 30, dated 3rd January 1894, have been effectual in inducing the subordinate magistracy to discriminate between petty offences against the salt laws and cases of organized smuggling. As far, however, as the officers of the Salt Department are concerned, the high percentage of convictions obtained shows that great care and judgment were exercised in sending cases for trial.

8. Government notice with satisfaction the commendations bestowed by the Collector on the officers mentioned by him, and further consider that Mr. Jenkins is himself entitled to credit for the smooth and successful working of the Department during the year.

G. S. CURTIS,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and Abkári,
The Collector of Salt Revenue,
The Accountant General,
The Judicial Department of the Secretariat (with a copy of the report),
The Government of India,
The Secretary of State for India. } By letter.